

DoD Business Process Reengineering
Environmental Liabilities Recognition, Valuation,
and Reporting Requirements Document



Office of the Deputy Undersecretary of Defense
(Installations & Environment)

Business Enterprise Integration Directorate

DoD Real Property & Installations Lifecycle Management
Core Business Mission Area
Domain Governance Board Approved

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Executive Summary

Federal agency environmental liabilities are a vital and necessary requisite for producing a complete and auditable financial statement. Since 1995, the Government Accountability Office (GAO) has identified environmental liability estimates at the Department of Defense (DoD) as not auditable and a systemic material weakness.

The reengineered business process, logical data model, and business rules contained in this document, in tandem with appropriate environmental liabilities guidance, provide a methodology and blueprint to correctly and appropriately value and categorize environmental liability-related data in support of the business transformation real property accountability enterprise priority. Once the Components implement these requirements, environmental liabilities estimates become auditable and readily accessible for financial reporting. This remedies the GAO-identified deficiencies and meets the DoD requirement to account for its environmental liabilities on the legally-mandated, department-wide financial statement.

Overview

Background

The President and the Secretary of Defense have charged the military to transform itself to meet current and future challenges to American security. The envisioned transformation is about more than leading-edge weapon systems, doctrinal innovation, and the employment of technology; it requires fundamentally changing the business practices of the Department¹. Conducting fundamental transformation is a key imperative of the Installations and Environment (I&E) community.

Fundamental change in the business practices of the Department will be required if DoD is going to be able to accurately estimate, recognize, and report its financial liabilities associated with environmental requirements. Inaccurate reporting of environmental liabilities has been a factor in the Department's inability to obtain an unqualified audit opinion on its annual financial statements.

Recognizing the need for change, the I&E Domain Governance Board gave approval for the environmental liabilities reengineering initiative in 2004. From June 2004 and until May 2006, environmental management and financial management subject matter experts representing the Military Services, Defense Agencies, the Office of the Secretary of Defense (OSD), the DoD Inspector General (IG), and representatives from the business transformation financial community met in a series of workshops to develop the process, business rules, and data model needed to accurately document and report environmental liabilities on the DoD financial statement.

Purpose

This document communicates the key elements of the environmental liabilities recognition, valuation, and reporting business process reengineering effort – the process, the business rules, and the data requirements. Implementation of these requirements provides the Components and OSD with timely, authoritative, and auditable environmental liabilities information required for Department financial statement reporting.

¹ *Defense Installations Strategic Plan, 2004*, <http://www.acq.osd.mil/ie/download/2004-disp.pdf>, active November 18, 2005

Document Organization

The framework of this document consists of an executive summary, four key sections, and appendices containing detailed requirements. The four key sections provide summary text designed to answer, at a high level, the following questions as they relate to DoD:

- What is the needed capability?
- What is the current capability?
- What is the capability gap?
- What is required to eliminate the gap?

Each appendix provides details related to a portion of the requirements.

What is the needed capability?

Congress requires the Department of Defense to have a joint, interoperable capability to recognize, value, and report environmental liabilities as a vital and necessary requisite in producing a department-wide, auditable financial statement. “Environmental Liabilities” is the DoD financial statement balance sheet line item that captures probable and measurable future cleanup, closure, and disposal costs, as required by environmental statute or regulation. By accurately reporting auditable and complete environmental liability estimates, reconciled with plant, property, and equipment (PP&E) asset records, DoD affirms its improved business processes, provides increased credibility for budget requests, and demonstrates that timely information is available to decision-makers.

The Chief Financial Officers’ Act of 1990, as expanded by the Government Management and Reform Act of 1994 and the Federal Financial Management Improvement Act of 1996, requires major federal agencies – including DoD – to prepare and submit annual audited financial statements. To produce auditable results in accordance with generally accepted accounting standards, the annual financial statement must accurately and consistently account for agency liabilities—including environmental liabilities

Internal agency audits conducted on DoD’s environmental liability reporting indicate a number of weaknesses related to documentation and recordkeeping, guidance, training, adherence to accounting standards, and data systems. OSD has initiatives underway to address each of these areas, including business modernization. This document describes the modernized business processes needed to identify and disclose all environmental liabilities and to meet audit requirements.

For financial reporting purposes, environmental liabilities are defined as a probable and measurable future outflow or expenditure of resources that exist as of the financial reporting date for *environmental cleanup costs* resulting from past transactions or events.² By definition, all sites in the Defense Environmental Restoration Program (DERP) are environmental liabilities. There are other environmental liabilities that are not part of DERP. The DoD financial management regulation defines *environmental cleanup costs* to include:

... costs associated with environmental restoration of environmental sites funded under the [Defense Environmental Restoration Program] DERP, corrective actions, and environmental costs associated with the future disposal of facilities, equipment, munitions, or closure of facilities.³

² Revised DoD Financial Management Regulation Volume 4, Chapter 13, October 2005

³ Ibid.

What is the current capability?

In one assessment, GAO reported that DoD was unable to estimate, with assurance, key components of environmental liability cost estimates:

... the federal government completed its consolidated financial statements on December 15, 2004 ... as in the previous seven fiscal years, certain material weaknesses...resulted in conditions that continued to prevent GAO from being able to provide ... an opinion as to whether the consolidated financial statements of the U.S. government are ... in conformity with U.S. generally accepted accounting principles.

The material deficiencies ... were the federal government's inability to reasonably estimate or adequately support amounts reported for certain liabilities, such as environmental and disposal liabilities ... DoD was not able to estimate with assurance key components of its environmental and disposal liabilities

... improperly stated environmental and disposal liabilities and weak internal control supporting the process ... affect the federal government's ability to determine priorities for cleanup and disposal activities and to appropriately consider future budgetary resources needed to carry out these activities.⁴

In FY 2005, DoD reported environmental liabilities amounting to \$65 billion, or 3 percent of the Department's total liabilities. Because DoD was unable to provide an auditor with sufficient data on the environmental liabilities estimates, an auditor was unable to form an opinion on this portion of the DoD financial statement. A 'no opinion by the auditor' resulted because adequate audit trails, supporting documentation, and management controls did not exist, were incomplete, or were ineffective⁵. Similarly, whether or not the reported amount included all applicable environmental liability estimates was unclear to the auditor due to issues related to completeness of inventory and asset records crosschecking.⁶

⁴ *Sustained Improvement in Federal Financial Management Is Crucial to Addressing Our Nation's Future Fiscal Challenges*, Statement of David M. Walker, Comptroller General of the United States, <http://www.gao.gov/new.items/d05284t.pdf>, GAO-05-284T

⁵ *Environmental Liabilities Long-Term Fiscal Planning Hampered by Control Weaknesses and Uncertainties in the Federal Government's Estimates*, General Accounting Office, GAO-06-427, March 2006, Page 28

⁶ *Ibid.*, Page 31

GAO acknowledges that DoD has made management and process controls improvements in recent years, but maintains that significant weaknesses remain in the internal controls and processes that hinder production of auditable environmental liabilities estimates.⁷ Within the current capability, DoD reports extensively on cost estimates and expenditures for the Defense Environmental Restoration Accounts (under DERP) however, future costs not funded by DERA – such as closure costs required under regulation, permit, or long-term RCRA cleanup costs – are not consistently disclosed across the Services. With the issuance of Non-DERP guidance⁸, Components are changing their business processes to appropriately respond to this environmental liability problem area.

⁷ Ibid., Page 21

⁸ *Guidance for Recognizing, Measuring, and Reporting Environmental Liabilities Not Eligible for Defense Environmental Restoration Funding*, ODUSD(I&E) Guidance, November 15, 2005

What is the gap?

Although the DoD Components continue to make progress in overcoming EL-related issues, the Department is unable to consistently provide data sufficient for an auditor to form an opinion regarding environmental liabilities estimates. While this directly results from data and data quality, the underlying factors contributing to the problem are a lack of comprehensive enterprise-wide business processes and business rules, and the use of dissimilar and non-interoperable information technology (IT) management systems.

Another capability gap that influences the Department's ability to report its environmental liabilities adequately is the lack of complete component inventories of environmental liabilities reconciled with PP&E asset records. And, until recently, a lack of guidance existed on what constitutes—and how to report—an environmental liability that is not part of DERP.

As a result, the Department is unable to accurately and consistently account for DoD environmental liabilities, in accordance with generally-accepted accounting standards on the annual DoD financial statement. Across DoD, the recognized gaps identified by subject matter experts are in the next three sections.

Data Gap

Data is inadequate or not available to determine the accuracy and reliability of environmental liability cost estimates

Data is inadequate or not available to determine completeness or materiality of cost estimates

Inadequate or non-existent audit trails prevent validation of estimates

Information is inadequate or non-existent to ascertain estimator, reviewer, and approver credentials

Inadequate or non-existent common core data inhibits data sharing

Business Processes Gap

Inadequate or inconsistent business processes result in data variability making enterprise analyses difficult

Inadequate or inconsistent business processes result in inconsistent environmental liabilities recognition, valuation, and reporting methods

Inadequate or inconsistent business processes inhibit proper management controls

Inadequate or inconsistent business processes result in enterprise data interpretation problems

Information Technology Gap

Functionally fragmented and independent information management systems result in insufficient management capabilities

Parallel and duplicative functional IT capabilities result in limited agility and interoperability

Limited or lack of relevant data exchange or communication among and between IT systems

What will eliminate the gap?

Component implementation of the requirements contained within this document will eliminate business process and data gaps by instituting consistent business processes, business rules, and common environmental liability-related data. As the Components implement these requirements into their business processes and IT systems, they will be better able to comply with generally accepted accounting standards and DoD accounting policy, and DoD will be better able to report consistent environmental liability values on its financial statement.

DoD's reengineered business processes will enable a joint, interoperable capability to recognize, value, and report environmental liabilities sufficient to achieve an unqualified audit opinion. A key tenet of successful financial reporting is the ability to audit the data. As such, the envisioned DoD capability will:

Enable auditable DoD environmental liability cost estimates

Eliminate environmental liabilities as a systemic material weakness

Enable DoD Components to compile fully-supported, complete, and accurate environmental liability information reconciled with PP&E asset records

This document details the enterprise architecture required to generate the envisioned capability. This architecture includes the process model, logical data model, and the associated business rules that Components must incorporate into their business processes and IT systems to create the DoD capability to recognize, value, and report environmental liabilities as part of the department-wide, auditable financial statement.

These architecture artifacts will be integrated into the DoD business enterprise architecture (BEA)., Incorporation of the reengineered architecture into functional and financial IT systems is the responsibility of the DoD IT system owners, so the transition plans for DoD IT system owners should incorporate this architecture.

In tandem with appropriate environmental liabilities guidance, the reengineered environmental liabilities process provides the methodology and blueprint to correctly and appropriately value and categorize environmental liability-related data. That information should then be readily accessible for financial reporting. Additionally, built-in management controls throughout the process should help overcome identified weaknesses and facilitate an unqualified audit opinion.

Being able to audit environmental liabilities reported on the financial statement increases the reliability of resource estimates and improves the Department's ability to forecast future environmental costs. Furthermore, a clean audit opinion assures management that the reported environmental liability estimates are reliable for decision-making.

Process Model

Appendix A: Perform ESOH Services Process Model is the environmental liability process model. This model describes the DoD process for recognition, valuation, and reporting by:

Determining if a potential liability is probable, possible, or remote, or estimable

Classifying environmental liability by type and assigning accounting attributes

Determining the environmental liability form and content

Verifying environmental liability summary documentation and attestation

Updating PP&E asset record with EL estimates and supporting documentation

Logical Data Model

Appendix B: Environmental Liabilities Logical Data Model contains the logical data model for environmental liabilities. For easy recognition, the colored boxes represent data entity linkages to other core business mission areas (CBMAs). The color legend indicates the stewards (i.e., stakeholders, CBMAs) for that data. Note that some changes may occur within this model as BEA integration continues.

This appendix also includes tabular information describing the entities and entity descriptions, as well as the attributes and the attribute descriptions. It also includes a list showing each entity with its associated attributes.

Data Elements

Appendix C: Environmental Liabilities Data Elements details the information associated with the process. A separate table lists those data elements that have a predetermined set of values--contained in pick lists--or a constrained set of options. Additional tables identify the constrained options list.

Operational Business Rules

Appendix D: Environmental Liabilities Operational Business Rules contains the table of operational business rules. This includes the required reconciliation linkage between environmental site records and real property asset inventory records.

Current Liability Calculation

Appendix E: Environmental Liability Calculation contains the variables and equations to calculate the current liabilities portion of the total environmental liabilities.

References

Appendix F: References contains a short list of references containing additional information and details not specifically detailed in this document.

Appendix A: Perform ESOH Services Process Model

Tab A: Real Property Accountability - Perform ESOH Services, OV-6c Process Model

Tab B: Process Model OV 6c Object Names and Descriptions

Tab A: Real Property Accountability - Perform ESOH Services, OV-6c Process Model

The Business Enterprise Architecture (BEA) and the Enterprise Transition Plan (ETP)⁹ contain the process model for producing accurate and supportable environmental liability estimates that are reconciled with asset records. The keys to reliable and complete data are estimates that are supportable by readily available documentation, a documented quality review process over the estimates, and reconciliation with PP&E asset records. The documentation and audit trails must allow an auditor to duplicate the estimate. Once this is accomplished, DoD will be able to identify, classify, value, and manage its environmental liabilities.

The Real Property and Installations Lifecycle Management (RP&ILM) CBMA is the wide section located in the middle of the model. This section depicts an integrated view of ESOH operations and environmental liabilities-related processes in the DoD BEA. It highlights the links between ESOH operations and environmental liability processes; cost estimates developed as part of ESOH operations often become the environmental liability estimate. The portion above the solid line depicts ESOH operations-related processes that may or may not be associated with environmental liabilities. The portion below the solid line depicts environmental liabilities-related processes that insure an environmental liability is identified, estimated, and properly documented; resulting in a complete and auditable estimate.

To facilitate an unqualified audit opinion, the key environmental liabilities related portions of the model are 1) identifying potential environmental liabilities (EL), 2) determining if a potential EL should be recognized or disclosed as an EL, 3) categorizing EL-relevant information for reporting purposes, and 4) ensuring adequate management controls and audit trails. Each of the process steps, data objects, events, and message flows that appear on the process model are described in *Table 1: Real Property Accountability - Perform ESOH Services, Process Model Object Names and Definitions*. The process steps and corresponding BEA-relevant number include:

In the top section, ESOH operations:

- 50.01 Perform ESOH Aspect Identification
- 50.02 Perform ESOH Aspect Assessment
- 50.04 Assess ESOH Risk
- 50.06 Develop ESOH Solution
- 50.13 Develop ESOH Control Agreement
- 50.07 Implement ESOH Solution

⁹ Business Enterprise Architecture (BEA) & Enterprise Transition Plan (ETP) web page, http://www.defenselink.mil/dbt/products/architecture/BEA_3_1_March_2006/bea_etp.html, active as of May 8, 2006

In the bottom section of the figure, environmental liabilities:

- 50.03 Determine Likelihood of Potential Liability
- 50.05 Classify Environmental Liability
- 50.08 Develop or Collect Environmental Liability Documentation
- 50.09 Verify Accuracy and Completeness of Environmental Liability
- 50.10 Attest to Documentation
- 50.11 Provide Information for Environmental Liability Form and Content
- 50.12 Verify Environmental Liability Summary Documentation

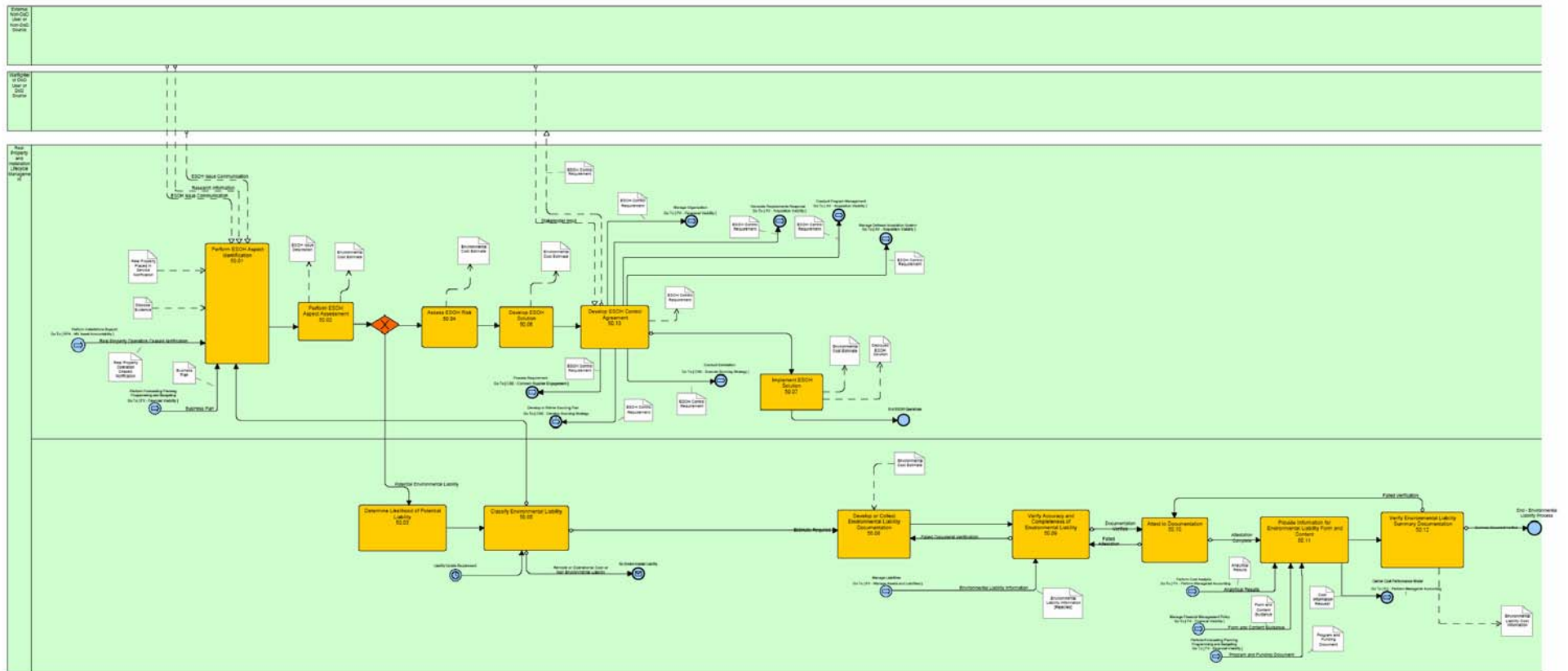


Figure 1: Real Property Accountability - Perform ESOH Services, OV-6c Process Model

Tab B: Real Property Accountability - Perform ESOH Services, Process Model (OV 6c) Object Names and Descriptions

Descriptions are alphabetical and sorted by object name for ease in finding the description of the objects on the model. You can find the description (2nd column) of the process step after identifying the name (1st column) and the type of the object (3rd column).

For general information:

- *BPM Process* refers to a single step or discrete activity within the process flow diagram
- *Data Objects* are artifacts that add clarity to a process by describing the information used or created by a process but do not have any direct affect on the process
- A *Sequence Flow* shows the order that activities will be performed in a Process. *Sequence Flows* generally have no label, since they represent the next step in the process
- A *Message Flow* shows the flow of information between two pools that are prepared to send and receive them
- A *BPM Event* is something that “happens” during the course of a business process. These events affect the flow of the process and usually have a cause (trigger) or an impact (result). There are three types of events, based on when they affect the flow: start, intermediate, and end.

Acronyms:

- Business process modeling – (BPM)
- Business process modeling notation – (BPMN)
- Supply-chain operations reference-model – (SCOR)
- VV&A - verification, validation, and accreditation (VV&A)

Table 1: Real Property Accountability - Perform ESOH Services, Process Model Object Names and Definitions

Name	Description	Object Type
Analytical Results	The collection of one or more of the following: forecast, comparative analysis, trend analysis. This would also include any supporting information (assumptions, findings, conclusions, and recommendations) so it can be best consumed and understood by its intended audience.	Data Object
Assess ESOH Risk	This process assesses the health, safety, ecological, or cultural risk posed by the ESOH aspect under consideration. Risk is defined as the possibility of a hazard causing the possibility of suffering harm or loss. This process takes the identified ESOH aspect or issue (e.g., ground water plume, paint shop operations, sound exposure) and determines the level of associated risk with the hazard. The risk finding is based on factors such as severity, probability, and availability of pathways, contaminants, or receptors. In addition, this task defines the potential future actions to include proposed remedy, associated costs, and schedules that are necessary to correct, restore, remediate, or close a facility or site due to environmental concerns based on the best available knowledge in the current phase. The tasks in the process include the following: a. Define the proposed remedy or solution to the environmental problem b. Create a time-phased schedule to implement the remedy c. Estimate the potential future outflow of resources for each phase and sum the total projected outflow of resources needed for the remedy (use a VV&A method as required) d. Define other data as necessary, including getting amortization information, information necessary to prepare the narrative, etc. Information necessary to prepare the narrative would include an explanation of the methodology used to create the cost estimate, an explanation for changes greater than ten percent from the prior year, etc. e. If insufficient data exists to estimate the remedy or solution- for example, if no known technology exists to perform the proposed action - use the estimate of any known expenditures, such as the cost of any known required study or costs associated with containment.	BPM Process
Attest to Documentation	After the bibliographic information is verified, a supervisor must attest that the documentation is complete and reasonable. This step involves the supervisor formally attesting to the summary document thereby ensuring that the documentation is complete in terms of the audit trail and that the estimate is reasonable in nature.	BPM Process
Attestation Complete	The flow of environmental liabilities information that passed attestation.	Sequence Flow
Business Plan	The business plan identifies the business unit performance goals, objectives, and financial and non-financial resources needed to accomplish the business goals and objectives of the program. The business plan includes acquisition, logistics, and human resource requirements needed to support these strategies as well as a support strategy that serves as the roadmap for life cycle sustainment, tailored to the specific needs of a program.	Data Object

Name	Description	Object Type
Classify Environmental Liability	<p>This task accepts potential liability input from the previous task to classify the environmental liability by balance sheet classification and to determine the appropriate attributes necessary for reporting in the required form and content. This task also restarts the process once a 'liability update requirement' has been initiated. Overall, this task performs three major functions:</p> <p>a. Accepts or Rejects a liability by program area of responsibility. This determination of acceptance or rejection is made on an initial assignment of program responsibility. In the case that a liability is rejected from a program area of responsibility, it may require a reassessment to route to the appropriate program. Information on acceptance into a program area is necessary for classifying a liability for reporting purposes. The program area determines the financial statement note and the line of the note on which the liability will be reported.</p> <p>b. Determines if the identified potential liability is 'not a DoD environmental liability' because it is: remote, a current year operational or maintenance cost, a non-environmental liability, or a non-DoD environmental liability.</p> <p>c. Assigns additional attributes to the liabilities that are necessary for the appropriate liability reporting form and content. These attributes include categorizing the environmental issue such that the appropriate amortization method can be selected; identifying the method for assigning estimated total cleanup costs-FMR v6b chapter 10; and identifying the sources of the cleanup requirement, applicable laws and regulations.</p>	BPM Process
Conduct Program Management	This process exercises centralized authority and responsibility for planning, organizing, staffing, controlling, and leading the combined efforts of participating and or assigned civilian and military personnel organizations for the management of specific defense acquisition or programs throughout the system life cycle.	BPM Event
Cost Information Request	The means used by internal or external customers to request information. Request includes in as much detail as possible: purpose, objective, originating organization, description of request, priority, deadline, one-time or recurring, specific exceptions or considerations, and output parameters (format, delivery instructions, and frequency).	Data Object
Define Cost Performance Model	The Define Model process obtains the laws, regulations, standards, etc. from External Oversight, Internal Oversight and Other Domains, as well as the high-level framework established in the strategic plan and budget from Other Domains. In addition, this process acquires acceptable standards and methods from Industry Partners and External Oversight. Using these inputs, this process defines model structure and data requirements, relationships of responsibility segments and cost objects, the criteria for detecting business anomalies, and the methodology by which inputs will be traced to the model elements. Ultimately, it will produce an unpopulated model. The start event for this process is Information Requested. The end event is Model Completed.	BPM Event
Deployed ESOH Solution	This result of the assessment action outlines the actual solution that has been implemented. This may include any details of variances in the actual implementation from the planned implementation, and any requirements for future monitoring or action.	Data Object

Name	Description	Object Type
Determine Likelihood of Potential Liability	<p>This task collects the information needed to determine if the likely outflow of future resources is probable, possible, or remote and if the cost can be reasonably estimated. For an environmental problem to be recorded as a liability on a financial statement, it must meet certain criteria. Generally, the criteria address the likelihood of a future outflow of resources and whether they can be reasonably estimated - reliably quantified in monetary terms. This classification criterion is applied in a later step. General steps include receive assignment from assignor and determine if the potential liability may result in a future outflow of resources and classify the outflow of resources as probable, possible or remote then determine if potential liability is estimable based on appropriate guidance. One of the following determinations results from this task: A future outflow is probable and costs are estimable · A future outflow is probable but costs are not estimable · A future outflow is possible and costs are estimable · A future outflow is possible but costs are not estimable · A future outflow of resources is remote</p>	BPM Process
Develop ESOH Control Agreement	<p>This process develops the required set of operational controls implemented by a mission activity to comply with environment, safety, and occupational health legal, regulatory, policy and performance requirements. The controls take the form of terms and conditions established by agreement between stakeholders such as the owner or operator of the mission activity; supporting environment, safety, and occupational health organizations; permitting agencies; and the public. A documented terms and conditions agreement might be a: process authorization, permit, license, exemption, or operating exception. Environment, safety, and occupational health controls govern operation, use, maintenance, design, technology, materiel, hazardous materiel usage, work process, mission activity, or facility use. They may also define standard operating procedures, specify safety requirements, detail experience levels and training requirements, prescribe monitoring and reporting requirements, or specify other required activities.</p>	BPM Process

Name	Description	Object Type
Develop ESOH Solution	<p>This process develops the ESOH solution for the identified aspect or issue of interest. This process seeks to develop solution alternatives for the identified aspect or issue of interest and takes into consideration other information components such as the risk assessment, characterized ESOH issue, or sample analysis results and develops a solution that will meet requirements (e.g. effectiveness, cost, socio-economic). These solution alternatives are evaluated by a selected methodology, which can examine several factors such as effectiveness, cost, and socio-economic impact. The process is composed of several sub-processes such as Develop ESOH Solution Alternative; Determine ESOH Solution Evaluation Methodology; Evaluate ESOH Solution Alternative; Select ESOH Solution. In addition, this task defines the potential future actions to include proposed remedy, associated costs, and schedules that are necessary to correct, restore, remediate, or close a facility or site due to environmental concerns based on the best available knowledge in the current phase. The tasks in the process include the following: a. Define the proposed remedy or solution to the environmental problem b. Create a time-phased schedule to implement the remedy c. Estimate the potential future outflow of resources for each phase and sum the total projected outflow of resources needed for the remedy (use a VV&A method as required) d. Define other data as necessary, including getting amortization information, information necessary to prepare the narrative, etc. Information necessary to prepare the narrative would include an explanation of the methodology used to create the cost estimate, an explanation for changes greater than ten percent from the prior year, etc. e. If insufficient data exists to estimate the remedy or solution- for example, if no known technology exists to perform the proposed action - use the estimate of any known expenditures, such as the cost of any known required study or costs associated with containment.</p>	BPM Process
Develop Sourcing Strategy	<p>This event triggers the process that determines the plan to acquire supplier/government-provided goods and services that satisfy the verified requirement. This includes identification of the method of procurement and the sourcing strategy (e.g., contracting requirements, stock issuance). Other activities that may be required are the identification of information such as program risks, milestones, funding, security, and information assurance based on the complexity of the requirement. Also includes the ability to analyze spend data, conduct market analysis, and assess acquisition business plan and procurement documents to develop sourcing strategies. Actions include analyzing spend, conducting market research and forecasting demand.</p>	BPM Event

Name	Description	Object Type
Develop or Collect Environmental Liability Documentation	The objective of this task is to capture information to support the valuation of the estimate, the method in which it was derived, and associated information related to the management of the liability. This task also includes preparation of a summary document that is a record of the pertinent information collected in each step and the physical location of each document associated with the pertinent information. One purpose of the summary document is to ensure existence of all supporting documentation and to enable tracking a transaction through the referencing or linking of documents. The documentation should be complete enough to allow an auditor ready access to the supporting information and in enough detail to allow an auditor to recreate the estimate used in the financial statements. Specific documentation requirements will vary based on the type of estimate developed (e.g., engineering estimate, best professional judgment, model applied, etc).	BPM Process
Dispose or Return Property and Materiel	This event triggers the process which sends goods and equipment back into the supply chain when they are received in error, in excess of required quantities, or defective, obsolete, damaged, or worn until rendered no longer useful in their current condition. This process also includes the disposal of real property by demolition or transfer as referenced by the SCOR model for RETURN.	BPM Event
Documentation Verified	Environmental liabilities that have passed document verification.	Sequence Flow
ESOH Control Requirement	The set of operational constraints that an organization must implement in its relevant mission activities to comply with environmental, safety, occupational health, legal, regulatory, policy, and performance requirements. The control requirements take the form of terms and conditions established by agreement among stakeholders of the activity and its effects. Stakeholders include representatives of the Department of Defense (DoD) organization owning the mission activity; the expected operator(s) of the mission activity; environment, safety, and occupational health (ESOH) organizations that support the relevant mission; agencies that issue permits authorizing the mission activities; and, interested members of the public. A documented terms and conditions agreement might be a process authorization, permit, license, exemption, operating exception, or modifications to operating procedures. Environment, safety, and occupational health controls can modify the Doctrine, Organization, Training, Materiel, Leadership and education, Personnel, and Facilities (DOTMLPF) of mission activities. They may also affect standard operating procedures, specify safety requirements, detail experience levels and training requirements, prescribe monitoring and reporting requirements, or specify other required activities.	Data Object

Name	Description	Object Type
ESOH Control Requirement	This is the required set of operational controls implemented by a mission activity to comply with environment, safety, and occupational health legal, regulatory, policy and performance requirements. The controls take the form of terms and conditions established by agreement between stakeholders such as the owner or operator of the mission activity; supporting environment, safety, and occupational health organizations; permitting agencies; and the public. A documented terms and conditions agreement might be a: process authorization, permit, license, exemption, or operating exception. Environment, safety, and occupational health controls influence the doctrine, organization, training, materiel, leadership and education, personnel and facilities of mission activities. They may also define standard operating procedures, specify safety requirements, detail experience levels and training requirements, prescribe monitoring and reporting requirements, or specify other required activities.	Message Flow
ESOH Implementation Required	ESOH solutions requiring implementation.	Sequence Flow
ESOH Issue Communication	A communication to responsible authorities that an issue of actual or potential Environmental, Safety and Occupational Health concern exists. The communication may describe an event such as an accident or spill or refer to a set of circumstances of interest to the Environmental, Safety, and Occupational Health community (e.g., paint fumes, archeological discovery). The communication may be from the public, regulatory notices from authorities, or result from an internal study or inspection.	Message Flow
ESOH Issue Description	This narrative details the problem, issue, or concern. Example components include statement of understanding, process parameters, issue location, work function, identified hazard, and ESOH issue profile.	Data Object
ESOH Operations	ESOH Operations refers to distinct business areas within DoD that address environmental quality, restoration, range sustainability, occupational health, safety as well as fire and emergency services. While each program within these business areas operates in accordance with specific laws, regulations, DoD guidance, service level guidance, and best practices, there are sets of common activities operating across these areas. Common activities include identifying and understanding the environment, safety, health or readiness issue, risk assessment, developing solutions, implementing solutions, developing agreements and the conduct of monitoring.	Participant
End - Environmental Liability Process	End of the environmental liabilities recognition, valuation, and reporting process. A message is sent to the Update Asset Record process step with the environmental liability cost information.	BPM Event
End ESOH Operations	End ESOH operations process.	BPM Event
Environmental Cost Estimate	The potential future actions to include proposed remedy, associated costs, and schedules that are necessary to correct, restore, remediate, or close a facility or site due to environmental concerns.	Data Object

Name	Description	Object Type
Environmental Liabilities Recognition Valuation and Reporting	Processes related to the recognition, valuation, and reporting of environmental liabilities.	Participant
Environmental Liability Cost Information	This is the cost information and additional related information that has been subject to verification and attestation procedures, required for the form and content of environmental liability reporting. This information is maintained as part of the Asset Record.	Data Object
Environmental Liability Information	This is the aggregated financial information for environmental liabilities that has amortization factors applied, as applicable, that is posted to the general ledger, and that is reported on financial statements.	Data Object
Estimate Required	Environmental issues requiring an estimate of future outflow of resources.	Sequence Flow
Evidence of Goods Tendered and Services Rendered	Information from internal or external suppliers that documents the rendering of services or tendering of goods including, but not limited to, data for collection and shipment planning.	Sequence Flow
Execute Sourcing Strategy	This process executes the determined sourcing plan, including solicitation activities such as preparation of pre-solicitation notices, development, and publication of the Request for Proposal and associated documents, source selection and negotiation. This includes the ability to establish sourcing vehicles/agreements in support of the sourcing strategy and provide the ability to register, certify and manage vendor data, as well as track past vendor performance. This includes Federal Acquisition Regulation (FAR) based commercial and non-commercial agreements, and intra-governmental transactions.	BPM Event
External Non-DoD User or Non-DoD Source	The External Non-DoD User or Non-DoD Source includes external transactions that have both direct and indirect impact on several processes. It includes external non-DoD buyer and seller transactions (e.g., Government as seller of Goods or Services), Intra-Governmental transactions, etc.	Participant
Failed Attestation	Environmental liabilities that have failed attestation.	Sequence Flow
Failed Document Verification	Environmental liabilities that have failed document verification.	Sequence Flow
Failed Verification	Environmental liabilities that have failed final summary documentation verification.	Sequence Flow
Form and Content Guidance	Form and Content Guidance provides specific guidance regarding the format and required content of the financial statements, footnotes, and management discussion and analysis.	Data Object
Form and Content Guidance	Form and Content Guidance provides specific guidance regarding the format and required content of the financial statements, footnotes, and management discussion and analysis.	Message Flow
Generate Requirements Response	This process develops the business approach designed to implement the National Security Strategy objectives based on one or more of the following: the business plan, authorizations and appropriations, or acquisition requirements.	BPM Event

Name	Description	Object Type
Implement ESOH Solution	This process encompasses the design and implementation of the selected ESOH solution. Some solution alternatives may require detailed design of the chosen solution and others may be straightforward actions. In addition, this task defines the potential future actions to include proposed remedy, associated costs, and schedules that are necessary to correct, restore, remediate, or close a facility or site due to environmental concerns based on the best available knowledge in the current phase. The tasks in the process include the following: a. Define the proposed remedy or solution to the environmental problem b. Create a time phased schedule to implement the remedy c. Estimate the potential future outflow of resources for each phase and sum the total projected outflow of resources needed for the remedy (use a VV&A method as required) d. Define other data as necessary, including getting amortization information, information necessary to prepare the narrative, etc. Information necessary to prepare the narrative would include an explanation of the methodology used to create the cost estimate, an explanation for changes greater than ten percent from the prior year, etc. e. If insufficient data exists to estimate the remedy or solution- for example, if no known technology exists to perform the proposed action - use the estimate of any known expenditures, such as the cost of any known required study or costs associated with containment.	BPM Process
Liability Update Requirement	The requirement to update previously identified liabilities periodically in support of the data for the annual financial statements.	BPM Event
Manage Defense Acquisition System	This event triggers the process that manages the Department of Defense Acquisition System to provide effective, affordable, and timely systems to the end users.	BPM Event
Manage Financial Management Policy	This process includes the creation, maintenance, and dissemination of policies, requirements, and directives governing the processing of financial transactions, performance of financial management activities and maintenance and application of financial data, accounts, and classification structures. This process includes the integration of external guidance (i.e. impact analysis of new regulations, revision of existing guidance and generation of new processes).	BPM Event
Manage Liabilities	This model describes the process of recognizing and recording amounts owed to nonfederal entities, including individuals, by the Department of Defense based upon physical performance or implied performance. It includes activities related to managing payables and accruals, recording the events related to the receipt of a request for payment and recording of the other liabilities and the related asset or expense. This process starts with evaluating liability information (by identifying the liability related to accounts payable, and the liability to be accrued). It ends with generating entries to be posted to General Ledger.	BPM Event
Manage Organization	This process encompasses all activities associated with managing the human resources infrastructure for DoD organizations. This process includes managing the implementation of DoD mission plans by formulating force structure, strength projections, accession targets and distributing peacetime authorizations and wartime requirements.	BPM Event
Manage Sales and Procurement	This is the event that triggers manage sales and procurement process.	BPM Event

Name	Description	Object Type
No Environmental Liability	Potential liability is deemed not an environmental liability because it is Remote, an Operational Cost, or a Non Environmental Liability.	BPM Event
Perform Asset Accountability	This event triggers the process that records accountability and control for all property throughout its lifecycle, from when the government takes title to or possession of property until when formally relieved of accountability by authorized means. This process also establishes the responsibility imposed by law, lawful order, or regulation, accepted by the Department for keeping accurate records, to ensure control of property, with or without physical possession. The responsibility, in this context, refers to the Department's fiduciary duties to protect the public interest. This process establishes and maintains the Department's formal property records, systems, and financial records, in connection with Government property, irrespective of whether the property is in the Department's possession.	BPM Event
Perform Cost Analysis	This process is initiated by a request for analysis being submitted from external or internal customers. Upon receiving this request, this process scopes the request, generates an action plan, and applies one or more techniques (forecasting, comparative analysis, or trending). After performing the necessary calculations, the results are interpreted and packaged in such a way as to provide actionable information to the customer(s). This process may yield reusable techniques that can be applied to future requests. The start event for this process is Analysis Requested. The end event is Analysis Performed.	BPM Event
Perform ESOH Aspect Assessment	<p>This process is the study or investigation of environment, safety, and occupational health aspects or issues and the determination of the nature and extent of the issue. A series of steps are taken to conduct this and can include Conduct Environment, Safety, and Occupational Health Inspection/Investigation; Compare Analysis Result to Criteria; Characterize Nature and Extent of ESOH Issue This process is where comprehensive data or sample collection and analysis are conducted. In addition, this task defines the potential future actions to include proposed remedy, associated costs, and schedules that are necessary to correct, restore, remediate, or close a facility or site due to environmental concerns based on the best available knowledge in the current phase. The tasks in the process include the following:</p> <ul style="list-style-type: none"> a. Define the proposed remedy or solution to the environmental problem b. Create a time phased schedule to implement the remedy c. Estimate the potential future outflow of resources for each phase and sum the total projected outflow of resources needed for the remedy (use a VV&A method as required) d. Define other data as necessary, including getting amortization information, information necessary to prepare the narrative, etc. Information necessary to prepare the narrative would include an explanation of the methodology used to create the cost estimate, an explanation for changes greater than ten percent from the prior year, etc. e. If insufficient data exists to estimate the remedy or solution- for example, if no known technology exists to perform the proposed action - use the estimate of any known expenditures, such as the cost of any known required study or costs associated with containment. 	BPM Process

Name	Description	Object Type
Perform ESOH Aspect Identification	This process reflects the initial actions taken to identify the activities, locations, products, and services where environment, safety and health concerns exist. This process provides the initial check on the issue to ensure it falls within ESOH purview and collects enough information about the issue to proceed with the additional investigation. The result of this process is the identification of aspects, issues, and locations of environment, range sustainability, safety, occupational health as well as fire and emergency services concern. For example, this process may identify issues of cultural or natural resource concern, an aspect of a work area with safety concerns, or a site of interest for restoration.	BPM Process
Perform Forecasting Planning Programming and Budgeting	The ability to develop, review, evaluate, and support financial forecasts, plans, programs, and budgets and to integrate them with appropriate performance indicators to achieve effective business operations and program goals.	BPM Event
Perform Installations Support	This event triggers the process that provides for the execution of DoD installation management requirements to include facilities operations, installations support services activities such as Real Property Space Management and Fire Protection.	BPM Event
Potential Environmental Liability	Environmental issues identified as having the potential for being environmental liabilities.	Sequence Flow
Process Requirement	This event triggers the process which supports the receipt of approved, funded requirements from requesters, including verifying that there is a legitimate government need for the requirement; analyzing, refining, and monitoring requirements; combining together multiple requirements or decomposing large requirements; and collaborating with requirement owner/requestor to clarify requirements.	BPM Event
Program and Funding Document	The Program and Funding Document is the plan establishing the authorized appropriation funding for an agency during a specified period, specifying the program guidelines and changes in authorized funding for the agency.	Data Object

Name	Description	Object Type
Provide Information for Environmental Liability Form and Content	This task collects and formats the environmental liability information for form and content using information such as budget execution data, expenses, or revenue. This task has two major steps: · Step one collects cost estimate components and other information necessary to calculate the non-current liability form and content. This information is at the site/facility level by program phase. Information obtained may include items such as costs associated with the environmental liability as defined by guidance - instances where a cost estimate for a restoration is not available, use the known costs associated with the initial study of the liability. Following the collection of this information, this task calculates the non-current liability. Step two collects information components necessary for the current liability form and content. This information is at the site/facility level by program phase. This includes expense information or collecting other form and content information. It then takes this information and transforms it to calculate the current liability. NOTE: The narrative associated with Note 14 uses information collected in this task however, this task does not build the narrative, as the narrative is a roll-up of all environmental liabilities, by Service.	BPM Process
Real Property Operation Ceased Notification	Information that a real property asset has been identified as closed with an excess declaration and disposal action to be processed.	Sequence Flow
Real Property Placed in Service Notification	Notice that an asset has been placed in service and is available for use.	Data Object
Real Property Placed in Service Notification	Notice that an asset has been placed in service and is available for use.	Sequence Flow
Real Property and Installation Lifecycle Management	Real Property and Installations Lifecycle Management Core Business Mission governs the execution of Real Property Construction, Restoration, Modernization, Sustainment, Installation Support Services, Real Property Disposal and Environmental Safety and Occupational Health Services to fulfill a business requirement.	Participant
Rejected (Wrong Program or Ownership) or Non-DoD Environmental Liability	Potential liabilities that have been rejected because of wrong program assignment or because they have been determined to be Non-DoD Environmental Liabilities.	Sequence Flow
Remote or Operational Cost or Non Environmental Liability	Potential environmental liabilities that have been determined to be remote, operational costs, or non-environmental liabilities.	Sequence Flow

Name	Description	Object Type
Requirement Response	A business approach designed to implement National Security Strategy objectives to include near term and long term constraints. Constraints could include but are not limited to funding and appropriations levels, delivery requirements, POM submissions, political considerations, time, performance specifications, and urgency.	Sequence Flow
Research Information	This is information for the purpose of investigating an issue or determining the capabilities, technology, and competitive forces of the marketplace to meet an organization's needs for supplies or services. Research information may include information such as academic journals, methodologies, standards, studies, relevant government publications and other information necessary to support the research objective.	Message Flow
Stakeholder Input	This is input from groups such as a community advisory board, external stakeholders or other public groups as mandated by regulation.	Message Flow
Update on an Approved Schedule	Periodic liability update requirement.	Sequence Flow
Verify Accuracy and Completeness of Environmental Liability	The supporting documentation collected for each major step in the process is verified for accuracy and completeness. This process of verification includes an examination of the methods used to develop the estimate and a determination of the reasonableness of all estimates associated with the specific liability. The task also reviews the documentation - by peer or supervisor - for completeness and other audit requirements. Steps in this task include: · Review for reasonableness - judge the reasonableness of the cost estimate and ensure that proper controls were implemented to ensure the reliability and accuracy of the estimate · If the liability has been previously assessed and the balance has significantly changed since the last estimate, ensure that the reason for the change is valid · Review bibliographic citation for each document listed in the summary document · Note missing entries · Request missing information · Forward Summary Documents for attestation	BPM Process
Verify Environmental Liability Summary Documentation	The cost estimate and other aspects of the environmental liability must be properly documented to ensure the liability can be audited. This task does not review the documentation itself but verifies that appropriate supervisory controls were exercised. This task is accomplished through the review of a summary document or other suitably defined data collection instrument that outlines the environmental liability milestones and collects a signature denoting supervisory review of the milestone. The general steps in this process are: 1) review for existence - proof or attestations that the proper documentation exists and has been properly reviewed and attested to by the proper level of authority, ·2) review for completeness - insure all necessary documentation is available in sufficient detail to allow an outside reviewer to trace estimates and decisions back to their origin, and 3) seek additional documentation if information provided is not sufficient.	BPM Process
Warfighter or DoD User or DoD Source	The Warfighter or DoD User or DoD Source includes warfighting combatant commanders, commanders, military, civilian, contractor personnel, and other DoD agency users.	Participant

Appendix B: Environmental Liabilities Logical Data Model

Tab A: Logical Data Model Diagram

Tab B: Logical Data Model Entity and Entity Descriptions

Tab C: Logical Data Model Attributes and Attribute Descriptions—sorted by Entity

Tab D: DoD Business Enterprise Architecture Color Codes by Business Enterprise Priority (BEP)

BEI first built environmental liabilities (EL) into the Business Enterprise Architecture (BEA) version 2.4. This included a process model that depicted both Defense Environmental Restoration Program (DERP) and non-DERP categories, although the data model in that version of the BEA represented only the DERP portion of the Department's environmental liabilities reporting needs. The DoD Financial Management Regulation (FMR) Chapter 13 and Chapter 14 consolidation in October 2005 and the Non-DERP guidance issuance in November 2005 made it possible to complete the data model for environmental liabilities. Now, this new subject view will replace the existing DERP subject view currently represented in BEA 3.1.

This view presents those entities required solely for EL as well as those BEA entities necessary to understand how EL integrates to the rest of the BEA Logical Data Model. There are three groupings of EL entities in the diagram: those entities that represent the information about the area that has an environmental concern, those entities that represent the cost estimate and the recording of the environmental liability, and those entities that support the cost estimate.

There are six interfaces to entities currently in BEA 3.1: 1) An interest area may have one or more properties (INTEREST-AREA-PROPERTY) that are at least partially within its geographical boundary. *This entity provides the link between a PROPERTY and all applicable environmental liabilities.* 2) A solution for an INTEREST-AREA (INTEREST-AREA-SOLUTION) may have associated with it one or more COST-ESTIMATES that are the basis for environmental liabilities recorded via a LIABILITY-TRANSACTION which is a type of ACCOUNTING-TRANSACTION. These cost estimates include revisions and the liability transactions include the total environmental liability, the non-current liability, and the current liability. 3) A COST-ESTIMATE has one or more persons (COST-ESTIMATE-PERSON) that fulfill roles with respect to the COST-ESTIMATE. These people hold certifications that support their qualification to perform the role. 4) A COST-ESTIMATE has one or more documents (COST-ESTIMATE-DOCUMENT) containing all relevant information that is required to support an audit. 5) A solution has one or more phases (SOLUTION-PHASE) each of which may be associated with one or more program funds (SOLUTION-PHASE-PROGRAM-FUNDS), after fund source identification. 6) A phase has one or more tasks (SOLUTION-PHASE-TASK) which result in an activity performed on a property (PROPERTY-ACTION), either a disposal, closure, or environmental action. *This association from a task to an action provides links to projects, contracts, receipts, invoices, etc. and from those to commitments, obligations, payables, and payments.*

The view entities and the table rows are color coded for ease of understanding. If viewed in color, the corresponding color legend is in the table in Tab D of this appendix.

Tab A: Logical Data Model Diagram

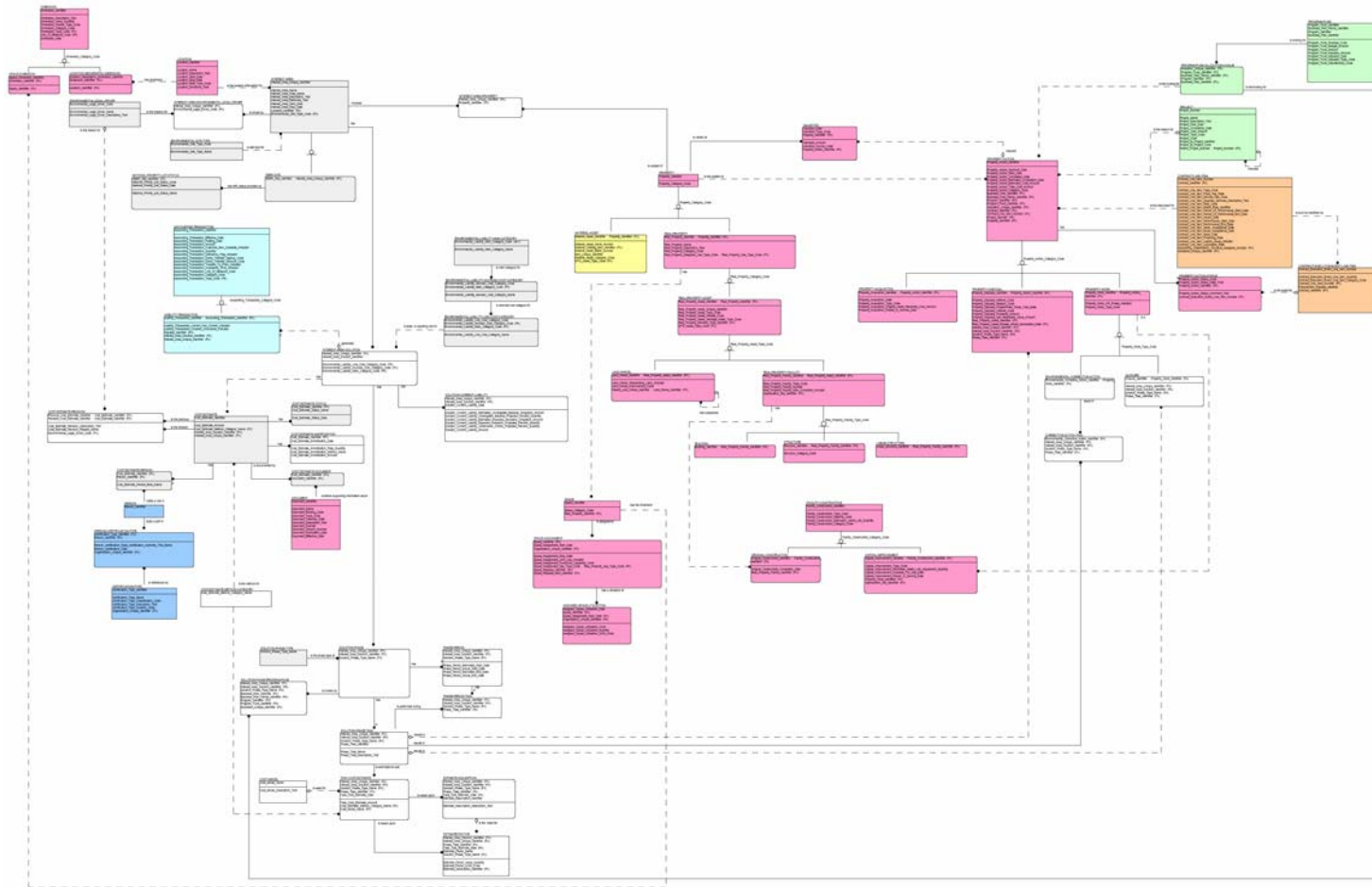


Figure 2: Real Property Accountability - Perform ESOH Services, OV-7 Logical Data Model

Tab B: Logical Data Model Entity and Entity Descriptions

Table 2: Real Property Accountability - Perform ESOH Services, Logical Data Model Entity and Entity Description

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
CAPITAL-IMPROVEMENT	Any construction involving a REAL-PROPERTY-ASSET, other than the original construction, that is categorized as a capital improvement.
CERTIFICATION-TYPE	A specific kind of CERTIFICATION.
CLOSURE	A type of PROPERTY-WORK necessitated by the cessation of the current allocated use of a PROPERTY. An environmental closure is initiated as the result of a legal driver.
CONTRACT-EXECUTION-EVENT-LINE-ITEM	Any one of a set of pre-defined actions that can be executed on a contract at the line item detail level. The predefined actions include: (i) The shipping of a line item or portion thereof to a logistics-receiving destination with all required documentation. (ii) The receipt of a credit memorandum. (iii) A lease payment, grants payment, or loan payment. (iv) A procurement accrual. (v) A formal petition for payment from an internal or external individual or organization for Department of Defense. (vi) A good or service being received, inspected, and accepted.
CONTRACT-LINE-ITEM	A contracted good or service that is distinct from other goods or services being procured via the same contract, having a separate delivery schedule, period of performance, or completion date.
CORRECTIVE-ACTION-TASK	The SOLUTION-PHASE-TASK that is executed via the ENVIRONMENTAL-CORRECTIVE-ACTION.
COST-ESTIMATE	The formal representation of the total estimated cost to resolve the environmental issue of an INTEREST-AREA. The estimate is always in current year dollars.
COST-ESTIMATE-AMORTIZATION	The systematic recognition of the environ liability associated with the resolution of the environmental issue of an INTEREST-AREA over its useful life.
COST-ESTIMATE-DOCUMENT	Identified information supporting a COST-ESTIMATE.
COST-ESTIMATE-METHOD-CATEGORY	The category of the method used to prepare a COST-ESTIMATE. Examples supported are: Parametric model; Cost comparison; and Engineering estimate

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
COST-ESTIMATE-PERSON	A PERSON who fulfills a role with respect to a COST-ESTIMATE.
COST-ESTIMATE-REVISION	The update to a previous COST-ESTIMATE.
COST-ESTIMATE-STATUS	The phase of a COST-ESTIMATE within its lifecycle. Examples supported are: Draft, Under review, Approved, Rejected, and Revised
DERP-SITE	An interest area that has been identified as an environmental site that qualifies for funding under the Defense Environmental Restoration Program (DERP).
DIMENSION	Any of a set of physical properties whose values determine the characteristics or behavior of something. [Merriam-Webster] The combination of a dimension value, dimension type, and unit of measure is used to define or describe the subject. For example if the subject of a dimension is the wall of a building, a dimension is used to record an aspect (height) of the wall: dimension type: Height, dimension value: 10, unit of measure: Feet.
DOCUMENT	Recorded information regardless of physical form.
ENVIRONMENTAL-CORRECTIVE-ACTION	A type of PROPERTY-WORK necessitated by the existence of contamination in or on a PROPERTY and a legal directive for resolving the issue.
ENVIRONMENTAL-LEGAL-DRIVER	An authoritative directive for resolving an environmental issue. Examples: law; executive order; DoD policy, directive or instruction.
ENVIRONMENTAL-LIABILITY-SECONDARY-CATEGORY	The secondary level reporting classification of an environmental liability in the NOTE 14 accounting statement. An example reporting scheme is as follows: A. (Main Category) Non-federal 1. (Secondary Category) Accrued Environmental Restoration DERP Funded Costs a. (Tertiary Category) Active installation - Environmental Restoration
ENVIRONMENTAL-LIABILITY-TERTIARY-CATEGORY	The tertiary level reporting classification of an environmental liability in the NOTE 14 accounting statement. An example reporting scheme is as follows: A. (Main Category) Non-federal 1. (Secondary Category) Accrued Environmental Restoration DERP Funded Costs a. (Tertiary Category) Active installation - Environmental Restoration

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
ENVIRONMENTAL-LIABILITY-MAIN-CATEGORY	The main level reporting classification of an environmental liability in the NOTE 14 accounting statement. An example reporting scheme is as follows: A. (Main Category) Non-federal 1. (Secondary Category) Accrued Environmental Restoration DERP Funded Costs a. (Tertiary Category) Active installation - Environmental Restoration
ENVIRONMENTAL-SITE-TYPE	The environmental site type of an INTEREST-AREA. Example of types include burn area, storm drain, spill site, sewage treatment plant, storage tank (aboveground), storage tank (underground).
ESTIMATE-ASSUMPTION	A supposition, based on professional judgment, on the most likely circumstances and events with respect to the relevant factors.
ESTIMATE-FACTOR	Something that has an effect on a TASK-COST-ESTIMATE. Examples: number of monitoring wells, labor, cleanup technology, soil type.
FACILITY-CONSTRUCTION	A background or history of the type and construction milestones of a REAL-PROPERTY-FACILITY.
INTEREST-AREA	The Environment, Safety, Occupational Health (ESOH) Interest Area is an ESOH place, location, or a program management initiative of specific interest that may be described, located, or referenced geospatially.
INTEREST-AREA-ENVIRONMENTAL-LEGAL-DRIVER	An applicable legal driver that directs and governs an environmental action to be taken for an INTEREST-AREA.
INTEREST-AREA-PROPERTY	A PROPERTY that is at least partially within an INTEREST-AREA.
INTEREST-AREA-SOLUTION	The collective actions that fully resolve the environmental issue of the INTEREST-AREA.
LAND-PARCEL	The whole or part of a DoD Component Site under custody and accountability of DoD as acquired by a legal instrument. Includes land acquired by purchase, condemnation, donation, or transfer. Also includes land furnished rent-free by Host Nation Governments under consignment agreement or real property obligation documents.

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
LIABILITY-TRANSACTION	This is the accrued expenditures unpaid stage of accountability. This is the data item that captures the requirement to pay for goods or services received from a supplier or provider. The classification of an accounting transaction as a subdivision of the General Ledger, capturing accounting transactions affecting DoD's financial liabilities.
LINEAR-STRUCTURE	A distribution system that provides a common service or commodity to more than one building or structure. Examples: Road; Utility; Pipeline; Electrical Conduit.
LOCATION	A place of interest to DoD. It may be associated to a geo-political area such as an address, city, county, country, etc. It may be associated to a geo-physical area such as a point (latitude and longitude), or a collection of points (circumference, area).
LOCATION-GEOGRAPHIC-DIMENSION	A physical characteristic of an instance of LOCATION. Spatial data includes points, lines, and areas. Points represent anything that can be described as an x, y location on the face of the earth, such as shopping centers, customers, utility poles, banks, and physicians' offices. Lines represent anything having a length, such as streets, highways, and rivers. Areas, or polygons, describe anything having boundaries Examples: Altitude Area Boundary (Circumference) Depth Length Point (LAT + LONG) In addition, a dimension may have other dimensions associated with it. For example, An Area, or a Boundary or a Length, may have several significant Points associated with it. A Point may be defined by Latitude and a Longitude.
MATERIEL-ASSET	A government-owned uniquely identified item that is not intended for sale in the normal course of operations, that is intended for use or is available for use by the Department of Defense, and related agencies or services. A serialized item that is not intended for sale in the normal course of operations, but is intended for use or is available for use by the services.
NATIONAL-PRIORITY-LIST-STATUS	The standing of a site to be placed on the Environmental Protection Agency's NATIONAL-PRIORITY-LIST. This indicates if the site is included in, proposed for, or deleted from the NPL.
ORIGINAL-CONSTRUCTION	The creation of a REAL-PROPERTY-FACILITY.
PERSON	A human being of interest to the Department of Defense.
PERSON-CERTIFICATION-TYPE	An association between a PERSON and a CERTIFICATION-TYPE.

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
PHASE-PERIOD	A single segment of the chronological partitioning of a SOLUTION-PHASE.
PHASE-PERIOD-TASK	Those SOLUTION-PHASE-TASKs that occur during a PHASE-PERIOD.
PROGRAM-FUND	A mechanism constructed to account for the money associated with a PROGRAM.
PROGRAM-FUND-ALLOCATION-UNIQUE	A relational structure between a PROGRAM-FUND and an ACCOUNTING-CLASSIFICATION-STRUCTURE.
PROJECT	A type of cost object. Allows correlation between budget activities, budget sub activities, budget line items, program elements, and work centers. Supports aggregation of financial information related to specific life cycle activities, usually for unique purposes. Also, can relate to additional cost objects, such as ABC Activities and Job Order Numbers.
PROPERTY	Something tangible or intangible to which DoD has legal title or interest in.
PROPERTY-ACQUISITION	A purchase or lease of PROPERTY.
PROPERTY-ACTION	An activity to be performed on a PROPERTY.
PROPERTY-ACTION-STATUS	The state of an activity being performed on a PROPERTY.
PROPERTY-DISPOSAL	An action or effort undertaken to describe a dispose PROPERTY.
PROPERTY-WORK	An activity directed at and physically performed on a PROPERTY. Examples of PROPERTY-WORK include construction, modernization, sustainment, and destruction.
REAL-PROPERTY	A REAL-PROPERTY-ASSET or REAL-PROPERTY-ASSET-MODULE of interest to DoD.
REAL-PROPERTY-ASSET	Land and improvements to land, facilities (buildings and other structures), utility systems; including improvements and additions thereto. Real property includes equipment affixed and built into the facility as an integral part of the facility, but not movable equipment. This equipment may be considered real property items on their own.
REAL-PROPERTY-FACILITY	A man-made improvement to a parcel of land for use by a DoD Component in support of their objective.
SOLUTION-CURRENT-LIABILITY	The amount of money that is estimated to be spent within 12 months following the reporting period date within the next 12 months for an INTEREST-AREA-SOLUTION.

Entity Name	Entity Description
ACCOUNTING-TRANSACTION	A business event that has a financial/General Ledger impact on an Accounting Transaction.
ASSIGNED-SPACE-UTILIZATION	The utilization of an assigned space as of a calendar date.
BUILDING	A roofed and walled area that is completely enclosed except for entryways contains one or more spaces that are capable of sustaining human presence, and has no component intended for mobility. Examples include hospitals, aircraft hangars, laboratories, and horse stables.
SOLUTION-PHASE	An interval in the action to resolve the environmental issue of the INTEREST-AREA.
SOLUTION-PHASE-PROGRAM-FUND	The identification of the funding used to resolve an environmental liability within a SOLUTION-PHASE.
SOLUTION-PHASE-TASK	A discrete activity that is required for the completion of a SOLUTION-PHASE.
SOLUTION-PHASE-TYPE	An interval in the process at an INTEREST-AREA.
SPACE	An area of a REAL-PROPERTY-ASSET or a BUILDING-MODULE that may be assigned to an ORGANIZATION.
SPACE-ASSIGNMENT	A space assignment in a building space that satisfies one or more space order items.
SPACE-DIMENSION	A quantifiable physical characteristic of a SPACE. Examples: Gross Area; Net Rentable Area; Floor Length; Room Width; Ceiling Height; Raised Floor Height
STRUCTURE	A constructed item that supports the assigned mission but is not designated as a BUILDING or a LINEAR-STRUCTURE. Examples include runways, testing ranges, radio or satellite antenna towers, or covered work areas.
TASK-COST-ESTIMATE	The estimated expense to execute a SOLUTION-PHASE-TASK.
TASK-ESTIMATE-COST-MODEL	A verified, validated, and accredited parametric cost model used to derive the cost estimate for executing a PHASE-TASK. Example models include: RACER, NORM, etc.
VALUATION	An assessment of the monetary worth of a subject. It has one or more VALUATION-ITEMs that are the valuation of a subject that is either the primary subject of the VALUATION or associated to the primary subject of the VALUATION. Examples of the types of VALUATIONs are Fair Market Value, Replacement Value, and Salvage Value.

Tab C: Logical Data Model Attribute and Attribute Descriptions—sorted by Entity

Table 3 is a series of sub-tables sorted by entity name. For each entity, the sub-table lists each attribute and attribute description associated with the entity. Additionally, the sub-table includes a True (T) or False (F) column indicating **whether** the attribute is a primary key (PK) or a foreign key (FK).

Table 3: Real Property Accountability - Perform ESOH Services, Logical Data Model Entity, and Associated Attributes with Attribute Descriptions

ACCOUNTING-TRANSACTION

Attribute Name	Attribute Description
Accounting_Transaction_Identifier	The unique identifier for the ACCOUNTING-TRANSACTION.
Accounting_Transaction_Category_Code	The code that identifies the kind of ACCOUNTING-TRANSACTION received from the sources and processed by accounting. The categorization of the ACCOUNTING-TRANSACTION into Asset, Liability, Fund (Budgetary), Disbursement, and Deposit Transactions.
Accounting_Transaction_Effective_Date	The effective date for a business event represented by a transaction type/transaction code. Although, this date frequently equals the Transaction Post Date, it is not always equal. As an example: an obligation that exists at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.
Accounting_Transaction_Posting_Date	The Transaction Post Date is the date that an accounting transaction is actually posted to a general ledger. This date does not represent creation of a draft transaction that is merely saved, but not posted. It also does not indicate the period, or date, for which the transaction applies for reporting purposes, although these dates may be the same in some cases. As an example, an obligation that exists at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.
Accounting_Transaction_Amount	The Transaction Amount is the absolute value of an accounting general ledger transaction, expressed in U.S. dollars.
Accounting_Transaction_Custodial_Non_Custodial_Indicator	The indicator that indicates whether the balance being reported is custodial in nature (S) or non-custodial (A) in nature, and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.
Accounting_Transaction_Quantity	The quantity of units involved in the ACCOUNTING-TRANSACTION. Used with Accounting Transaction Quantity Indicator to demonstrate positive or negative values.
Accounting_Transaction_Unit_Of_Measure_Code	The code for the name of a unit of measure.
Accounting_Transaction_Deficiency_Flag_Indicator	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.

Attribute Name	Attribute Description
Accounting_Transaction_Direct_Transfer_Agency_Code	The Direct Transfer Agency is the Treasury Department Code of the other Federal entity involved in non-expenditure appropriation transfer transactions with the DoD. For example, when recording the receipt of a transfer, this value identifies the agency that has transferred authority to a DoD Component. Used in conjunction with the Direct Transfer Account and Transfer To From.
Accounting_Transaction_Direct_Transfer_Account_Code	The Direct Transfer Account identifies the Main Account of the Federal entity transferring-in non-expenditure appropriation transfer transactions to DoD. For example, when a DoD Component records receipt of a non-expenditure transfer, this value identifies the 'transferred from' main fund account of the transferring agency.
Accounting_Transaction_Transfer_To_From_Indicator	The Transfer To/From indicates whether the transfer is "to" or "from" another Treasury agency or account. In relationship to a general ledger posting, indicates whether the amount posted to a transfer account is a transfer received, or a transfer issued. Used in conjunction with the Direct Transfer Agency and Direct Transfer (Main) Account.
Accounting_Transaction_Availability_Time_Indicator	The Availability Time value indicates whether a specific amount of funding is available for execution in the current fiscal period being reported on (I.e., month, quarter, year), or in a subsequent fiscal period. Note that a subsequent fiscal period may be in the current fiscal year, or a subsequent fiscal year.
Accounting_Transaction_Type_Code	The code that designates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.). Defined by the Business Event Type Code (BETC).

ASSIGNED-SPACE-UTILIZATION

Attribute Name	Attribute Description
Assigned_Space_Utilization_Date	The calendar date that the utilization of an assigned space was determined.
Assigned_Space_Utilization_Code	The symbol that stands for the range of the utilization of the assigned space.
Space_Identifier	The designator that distinguishes one SPACE from another.
Space_Assignment_Start_Date	The calendar day for the start of the SPACE-ASSIGNMENT.
Organization_Unique_Identifier	A character string that identifies a public or private organizational entity that supports a given mission, function, business objective or other criteria. The creation of an Organization Unique Identifier (OUID), a unique, simple and nonintelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil, and commercial entities.
Assigned_Space_Utilization_Quantity	The amount of an assigned space that is being used.
Assigned_Space_Utilization_UOM_Code	The symbol that represents the units in which a value is being expressed, or manner in which a measurement has been taken.

BUILDING

Attribute Name	Attribute Description
Building_Identifier	The designator that distinguishes one BUILDING from another.

CAPITAL-IMPROVEMENT

Attribute Name	Attribute Description
Capital_Improvement_Type_Code	The designator to identify the type of the capital improvement.
Capital_Improvement_Estimated_Useful_Life_Adjustment_Quantity	The number of years by which the life of a REAL-PROPERTY-FACILITY is extended through the completion of a CAPITAL-IMPROVEMENT.
Capital_Improvement_Available_For_Use_Date	The calendar day that the CAPITAL-IMPROVEMENT is available for use by DoD.
Capital_Improvement_Placed_In_Service_Date	The calendar date the improvement to a real property facility is available for use by DoD. On this date, the government assumes liability and the warranties begin for the capital improvement to which they have received title. Also covers date of leaseholds.
Capital_Improvement_Identifier	The designator that distinguishes one CAPITAL-IMPROVEMENT from another.
Property_Work_Identifier	The designator that distinguishes one PROPERTY-WORK from another.
Depreciation_Set_Identifier	Uniquely identifies the depreciation set.

CERTIFICATION-TYPE

Attribute Name	Attribute Description
Certification_Type_Name	The name of a CERTIFICATION-TYPE.
Certification_Type_Classification_Code	The code that represents a categorization of a CERTIFICATION-TYPE.
Certification_Type_Description_Text	The text of an explanation of a CERTIFICATION-TYPE.
Certification_Type_Duration_Code	The code that represents a categorization of a CERTIFICATION-TYPE based on period.
Certification_Type_Identifier	The identifier that represents a CERTIFICATION-TYPE.
Organization_Unique_Identifier	A character string that identifies a public or private organizational entity that supports a given mission, function, business objective or other criteria. The creation of an Organization Unique Identifier (OUID), a unique, simple and nonintelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil, and commercial entities.

CLOSURE

Attribute Name	Attribute Description
Closure_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.

Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

CONTRACT-EXECUTION-EVENT-LINE-ITEM

Attribute Name	Attribute Description
Contract_Execution_Event_Line_Item_Number	Identifies the numeric value for which each event is executed against the CONTRACT-LINE-ITEM.
Contract_Execution_Event_Line_Item_Quantity	The line item quantity associated with the execution event.
Contract_Line_Item_Number	The numeric character string that identifies a component of a contract. Each contract has one or more Contract Line Item Numbers (CLINs).
Procurement_Payable_Identifier	The unique identifier for a PROCUREMENT-PAYABLE.
Contract_Execution_Event_Line_Item_Category_Code	A character string that designates the nature of the contract line item execution event. Values include: Line Item Shipment, Line Item Receipt, Line Item Invoice, Recurring Execution Event Line Item, Line Item Credit Memorandum, Procurement Accrual Line Item
Contract_Identifier	Identifying number for Purchase Contract assigned by the orderer/purchaser.

CONTRACT-LINE-ITEM

Attribute Name	Attribute Description
Contract_Line_Item_Number	The numeric character string that identifies a component of a contract. Each contract has one or more Contract Line Item Numbers (CLINs).
Contract_Line_Item_Type_Code	Displays the Type Code for each line item in the contract.
Contract_Line_Item_Fixed_Fee_Rate	A description of the fixed fee rate for a specific line item within a contract.
Contract_Line_Item_Service_Fee_Code	Indicates the code for the service fee associated with a line item within a contract.
Contract_Line_Item_Supplies_Services_Description_Text	The detailed description of the goods or services associated with a line item within a contract.
Contract_Line_Item_Role_Code	The code for the role goods or services fills for a line item within a contract.
Contract_Identifier	Identifying number for Purchase Contract assigned by the orderer/purchaser.
Contract_Line_Item_Match_Rule_Identifier	A character string that uniquely identifies a single specific occurrence of CONTRACT-LINE-ITEM-MATCH-RULE among all occurrences of CONTRACT-LINE-ITEM-MATCH-RULE.
Acquisition_Element_Identifier	A unique identifier for an instance of ACQUISITION-ITEM.
Contract_Line_Item_Period_Of_Performance_Start_Date	The contractually stipulated date on which the contractor's period of performance begins.

Attribute Name	Attribute Description
Contract_Line_Item_Period_Of_Performance_End_Date	The contractually stipulated date on which the contractor's period of performance ends.
Contract_Line_Item_Award_Date	The date on which the CONTRACT-LINE-ITEM was awarded to the contractor.
Contract_Line_Item_Performance_Start_Date	The date on which the contractor actually begins performing on the CONTRACT-LINE-ITEM.
Contract_Line_Item_Performance_End_Date	The date on which the contractor actually stops performing on the CONTRACT-LINE-ITEM.
Contract_Line_Item_Seller_Acceptance_Date	The date on which the sellers Contracting Officer Authority accepts an intragovernmental contract line item.
Contract_Line_Item_Buyer_Acceptance_Date	The date on which the buyers Contracting Officer Authority accepts an intragovernmental contract line item.
Contract_Line_Item_Issue_Date	The date a purchase order is issued.
Contract_Line_Item_Financing_Rate	The progress payment rate associated with a contract line item.
Contract_Line_Item_Capital_Asset_Indicator	The character string that specifies whether or not the item purchased will be capitalized by the recording agency and recorded as an asset rather than as an expense.
Contract_Line_Item_Liquidation_Rate	The recoup rate associated with a contract line item.
Accounting_Classification_Structure_Assigned_Number	The number assigned to represent the attributes the Accounting Classification Structure.
Allocation_Unique_Identifier	The Allocation Unique Identifier (AUID) is assigned at the time of an initial allocation of funding, and corresponds to a Program Funding Document. The assigned identifier for classification of funding assigned to all business events that create an accounting transaction. The assigned identifier is the concatenation of the required non-key attributes necessary to identify the funding assigned to specific business events. The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. The Allocation Unique Identifier (AUID) is an Attribute that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process.

CORRECTIVE-ACTION-TASK

Attribute Name	Attribute Description
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Environmental_Corrective_Action_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.

COST-ESTIMATE

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Cost_Estimate_Amount	The monetary value, in US dollars, of the COST-ESTIMATE.
Interest_Area_Solution_Identifier	The phrase commonly used to refer to the COST-ESTIMATE-METHOD-CATEGORY.

COST-ESTIMATE-AMORTIZATION

Attribute Name	Attribute Description
Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Cost_Estimate_Amortization_Date	The calendar date that the amortization amount was computed.
Cost_Estimate_Amortization_Amount	The monetary value, in US dollars, of the annual amortization of the Cost_Estimate_Amount.
Cost_Estimate_Amortization_Rate_Quantity	The ratio used by the amortization method to derive the annual amortization amount.
Cost_Estimate_Amortization_Method_Name	The phrase commonly used to refer to the technique used to derive the annual amortization amount of a COST-ESTIMATE.

COST-ESTIMATE-DOCUMENT

Attribute Name	Attribute Description
Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Document_Identifier	The designator that distinguishes one DOCUMENT from another.

COST-ESTIMATE-METHOD-CATEGORY

Attribute Name	Attribute Description
Cost_Estimate_Method_Category_Name	The phrase commonly used to refer to the COST-ESTIMATE-METHOD-CATEGORY.

COST-ESTIMATE-PERSON

Attribute Name	Attribute Description
Cost_Estimate_Person_Role_Name	The function of the PERSON with respect to the COST-ESTIMATE. Examples: Author Reviewer Approver
Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Person_Identifier	The unique identifier for a person.

COST-ESTIMATE-REVISION

Attribute Name	Attribute Description
Cost_Estimate_Revision_Reason_Name	The phrase commonly used to refer to the reason that a cost estimate required revision. Examples: law, technology, inflation.
Cost_Estimate_Revision_Description_Text	A narrative that provides useful details about the COST-ESTIMATE-REVISION.
Previous_Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Revision_Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.
Environmental_Legal_Driver_Code	The symbol that stands for the legal driver that governs a required action (the driver of most significant impact). Examples applicable to the environment, safety, and occupational health communities may include B for Intergovernmental agreement at non-NPL sites; C for RCRA permits with corrective action; D for RCRA corrective action orders; L for Imminent Threats; Q for State laws and regulation.

COST-ESTIMATE-STATUS

Attribute Name	Attribute Description
Cost_Estimate_Status_Date	The calendar day that a COST-ESTIMATE entered the stage of its lifecycle.
Cost_Estimate_Status_Name	The phrase commonly used to refer the stage of a COST-ESTIMATE within its lifecycle. Examples are: Awaiting Review Awaiting Approval Approved
Cost_Estimate_Identifier	The designator that distinguishes one COST-ESTIMATE from another for the same INTEREST-AREA-SOLUTION.

DERP-SITE

Attribute Name	Attribute Description
DERP_Site_Identifier	The designator that distinguishes one INTEREST-AREA from another.

DIMENSION

Attribute Name	Attribute Description
Dimension_Category_Code	The determination of the category of a DIMENSION based upon the Dimension_Category_Code. Examples of the Dimension_Category_Code are LOCATION-GEOGRAPHIC-DIMENSION; GEOPOLITICAL-SPATIAL-AREA-GEOGRAPHIC-DIMENSION.
Dimension_Identifier	The designator that distinguishes one DIMENSION from another.
Dimension_Description_Text	A statement providing details about the DIMENSION. An example of the use of Dimension_Description_Text is associated with environmental sample collection. When collecting environmental samples, the collector may record general weather observations surrounding the sample collection effort (e.g., the sky was cloudy, the seas were choppy) using Dimension_Description_Text.
Dimension_Value_Quantity	The number representing a quantity, amount or other associated value for the object being measured. For Example: If a storage tank was the equipment item associated with a dimension then a combination of Dimension Value Qty, Unit of Measure (UOM), and Dimension Type is used to express one dimension of the tank in the following manner. Dimension Value Qty 7,000 Unit of Measure Gallons Dimension Type blank
Dimension_Source_Type_Code	A symbol that stands for the method or source type used to obtain the value for the DIMENSION. Examples of Dimension_Source_Type_Code include Estimate; Measurement; Reference.
Dimension_Type_Code	The symbol that stands for the DIMENSION-TYPE.
Unit_Of_Measure_Code	The code that represents the units in which a value is being expressed, or manner in which a measurement has been taken.
Dimension_Date	The calendar day that the DIMENSION was determined.

DOCUMENT

Attribute Name	Attribute Description
Document_Identifier	The designator that distinguishes one DOCUMENT from another.
Document_Name	The name of a DOCUMENT.
Document_Type_Code	The symbol that stands for a type of DOCUMENT. Examples include memorandum of understanding, design document, deed, contract, site investigation, remedial investigation/feasibility study, remedial design.
Document_Calendar_Date	The calendar date stated on a DOCUMENT.
Document_Description_Text	The text that describes a DOCUMENT.
Document_Number	The numeric characters assigned to a DOCUMENT.

Document_Version_Number	The sequential number that tracks the history of each version of the DOCUMENT through the life of the DOCUMENT.
Document_Publication_Date	The calendar day for the publication of the DOCUMENT.
Document_Effective_Date	The earliest date that the DOCUMENT is to be put into use.

ENVIRONMENTAL-CORRECTIVE-ACTION

Attribute Name	Attribute Description
Environmental_Corrective_Action_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.

ENVIRONMENTAL-LEGAL-DRIVER

Attribute Name	Attribute Description
Environmental_Legal_Driver_Code	The symbol that stands for the legal driver that governs a required action (the driver of most significant impact). Examples applicable to the environment, safety, and occupational health communities may include B for Intergovernmental agreement at non-NPL sites; C for RCRA permits with corrective action; D for RCRA corrective action orders; L for Imminent Threats; Q for State laws and regulation.
Environmental_Legal_Driver_Description_Text	A brief narrative from the respective legal/official instruments illustrating the applicable legal driver that governs a compliance action.
Environmental_Legal_Driver_Name	The term commonly used to refer to the legal driver that governs a required action (the driver of most significant impact). Examples applicable to the environment, safety and occupational health communities may include Intergovernmental agreement at non-NPL sites; RCRA permits with corrective action; RCRA corrective action orders; Imminent Threats; State laws and regulation.

ENVIRONMENTAL-LIABILITY-MAIN-CATEGORY

Attribute Name	Attribute Description
Environmental_Liability_Main_Category_Code	The symbol that stands for the highest level accounting classification of an environmental liability.
Environmental_Liability_Main_Category_Name	The term commonly used to refer to the name of ENVIRONMENTAL-LIABILITY-MAIN-CATEGORY.

ENVIRONMENTAL-LIABILITY-SECONDARY-CATEGORY

Attribute Name	Attribute Description
Environmental_Liability_Main_Category_Code	The symbol that stands for the highest level accounting classification of an environmental liability.
Environmental_Liability_Secondary_Category_Code	The symbol that stands for the secondary level accounting classification of an environmental liability.

Environmental_Liability_Secondary_Category_Name	The term commonly used to refer to the name of the ENVIRONMENTAL-LIABILITY-COST-CATEGORY.
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ENVIRONMENTAL-LIABILITY-TERTIARY-CATEGORY

Attribute Name	Attribute Description
Environmental_Liability_Main_Category_Code	The symbol that stands for the highest level accounting classification of an environmental liability.
Environmental_Liability_Secondary_Category_Code	The symbol that stands for the secondary level accounting classification of an environmental liability.
Environmental_Liability_Tertiary_Category_Code	The symbol that stands for the tertiary level accounting classification of an environmental liability.
Environmental_Liability_Tertiary_Category_Name	The term commonly used to refer to the name of the ENVIRONMENTAL-LIABILITY-LINE-COST-CATEGORY.

ENVIRONMENTAL-SITE-TYPE

Attribute Name	Attribute Description
Environmental_Site_Type_Name	The phrase commonly used to refer to the ENVIRONMENTAL-SITE-TYPE.
Environmental_Site_Type_Code	The symbol, designating the type of environmental site that distinguishes one ENVIRONMENTAL-SITE-TYPE from another. Examples: AB - Burn Area, BZ - Buffer Zone, CF - Contaminated Fill, FR - Firing Range

ESTIMATE-ASSUMPTION

Attribute Name	Attribute Description
Estimate_Assumption_Description_Text	A narrative that provides useful details about the ESTIMATE-ASSUMPTION.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.
Task_Cost_Estimate_Date	The calendar date on which the TASK-COST-ESTIMATE was completed.
Estimate_Assumption_Identifier	The designator that distinguishes one ESTIMATE-ASSUMPTION from another for the same TASK-COST-ESTIMATE.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

ESTIMATE-FACTOR

Attribute Name	Attribute Description
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Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.
Task_Cost_Estimate_Date	The calendar date on which the TASK-COST-ESTIMATE was completed.
Estimate_Factor_Name	The phrase commonly used to refer to the ESTIMATE-FACTOR.
Estimate_Factor_UOM_Code	The symbol that represents the units in which an estimate factor value is being expressed.
Estimate_Factor_Value_Quantity	The numerical quantity of the ESTIMATE-FACTOR.
Estimate_Assumption_Identifier	The designator that distinguishes one ESTIMATE-ASSUMPTION from another for the same TASK-COST-ESTIMATE.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

FACILITY-CONSTRUCTION

Attribute Name	Attribute Description
Facility_Construction_Category_Code	The symbol that stands for the classification of a FACILITY-CONSTRUCTION. Examples of the Facility_Construction_Category_Code are Original Construction; Capital Improvement.
Facility_Construction_Identifier	The designator that distinguishes one FACILITY-CONSTRUCTION from another.
Facility_Construction_Type_Code	The code used to identify the type of construction for a given real property facility.
Facility_Construction_Material_Code	The primary building material used to construct the real property facility.
Facility_Construction_Estimated_Useful_Life_Quantity	The useful life of the FACILITY-CONSTRUCTION adjusted to account for capital improvements that have materially extended its useful life. Not applicable to Land asset.

INTEREST-AREA

Attribute Name	Attribute Description
Interest_Area_Name	The phrase commonly used to refer to the INTEREST-AREA. Examples: Sample site #3, Patuxent River paint shop
Interest_Area_Description_Text	A narrative that provides useful details about the INTEREST-AREA. For example, within the context of a safety program an area of interest may be a paint shop where a concentration of solvent fumes adversely affects worker respiration.
Interest_Area_Rationale_Text	The reason the INTEREST-AREA is designated as being of interest to the community. For example, the rationale may state that this location is of interest because an environmental program has found a problem there.
Interest_Area_Start_Date	The calendar date denoting when interest began in the INTEREST-AREA.
Interest_Area_Stop_Date	The calendar date denoting when interest ended in the INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Location_Identifier	The character string that uniquely identifies a LOCATION.

Environmental_Site_Type_Code	The symbol, designating the type of environmental site that distinguishes one ENVIRONMENTAL-SITE-TYPE from another.
Interest_Area_Alias_Name	Then optional name for the given site, representing an alternate or historical name referring to the site.

INTEREST-AREA-ENVIRONMENTAL-LEGAL-DRIVER

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Environmental_Legal_Driver_Response_Date	The calendar day an ENVIRONMENTAL-LEGAL-DRIVER requires a functional response.
Environmental_Legal_Driver_Code	The symbol that stands for the legal driver that governs a required action (the driver of most significant impact). Examples applicable to the environment, safety, and occupational health communities may include B for Intergovernmental agreement at non-NPL sites; C for RCRA permits with corrective action; D for RCRA corrective action orders; L for Imminent Threats; Q for State laws and regulation.

INTEREST-AREA-PROPERTY

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Property_Identifier	The designator that distinguishes one PROPERTY from another.

INTEREST-AREA-SOLUTION

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Environmental_Liability_Main_Category_Code	The symbol that stands for the highest level accounting classification of an environmental liability.
Environmental_Liability_Secondary_Category_Code	The symbol that stands for the secondary level accounting classification of an environmental liability.
Environmental_Liability_Tertiary_Category_Code	The symbol that stands for the tertiary level accounting classification of an environmental liability.

LAND-PARCEL

Attribute Name	Attribute Description
Land_Parcel_Stewardship_Land_Indicator	The designator of whether or not the LAND-PARCEL is classified as Stewardship Land.
Land_Parcel_Improvement_Code	The symbol that stands for the status of a LAND-PARCEL with respect to enhancements made to the land parcel. Examples of the Land_Parcel_Improvement_Code are improved; semi-improved; unimproved.
Land_Parcel_Identifier	The designator that distinguishes one LAND-PARCEL from another.
Parent_Land_Parcel_Identifier	The designator that distinguishes the LAND-PARCELS parent LAND-PARCEL.

LIABILITY-TRANSACTION

Attribute Name	Attribute Description
Liability_Transaction_Current_Non_Current_Indicator	Current/Non-Current indicates those liabilities that will be liquidated with current resources. For instance, liabilities that are expected to become due and payable within a year are generally considered a current liability.
Liability_Transaction_Covered_Uncovered_Indicator	Covered (C) liabilities are those covered by budgetary resources. Uncovered (U) Liabilities are those not covered by budgetary resources. As an example, there will generally be congressionally approved budget resource earmarked for liquidation of the current portion of environmental liabilities. This is an example of a covered liability. On the other hand, there will generally not be budgetary resources in place for the liquidation of the long-term portion of environmental liabilities (resources will be allocated as the liability becomes immediate). The latter is an example of an uncovered liability.
Liability_Transaction_Identifier	The unique identifier for the LIABILITY-TRANSACTION.
Accounting_Transaction_Identifier	The unique identifier for the ACCOUNTING-TRANSACTION.
Payable_Identifier	The unique identifier for a PAYABLE.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.

LINEAR-STRUCTURE

Attribute Name	Attribute Description
Linear_Structure_Identifier	The designator that distinguishes one LINEAR-STRUCTURE from another.

LOCATION

Attribute Name	Attribute Description
Location_Identifier	The character string that uniquely identifies a LOCATION.
Location_Name	A text string to be used when referencing to a LOCATION.
Location_Description_Text	Text providing additional information about a LOCATION.
Location_Start_Date	The calendar day on which a LOCATION began or was created.
Location_Stop_Date	The calendar day on which a LOCATION ended or was closed.
Location_Role_Type_Code	Classifies and describes a role that a location may fulfill.
Location_Directions_Text	The narrative description of a route to the location.

LOCATION-GEOGRAPHIC-DIMENSION

Attribute Name	Attribute Description
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Location_Identifier	The character string that uniquely identifies a LOCATION.
Location_Geographic_Dimension_Identifier	The designator that distinguishes one LOCATION-GEOGRAPHIC-DIMENSION from another.

MATERIEL-ASSET

Attribute Name	Attribute Description
Materiel_Asset_Serial_Number	A number that is one of a series and is used for identification, as a machine, weapon, or motor vehicle that is a subset of MATERIEL.
Materiel_Asset_Identifier	The designator that distinguishes one PROPERTY from another that is available for use by the Department of Defense, and related agencies or services.
Materiel_Catalog_Item_Identifier	A character string that specifies a specific item that may be purchased or produced by DoD that is unique either by composition or by container.
Materiel_Asset_Batch_Number	A string that corresponds to a group (or batch) of materiel that was generally produced at the same time in the same production facility.
Item_Unique_Identifier	Item unique identification (IUID) provides for marking personal property items with a machine-readable Unique Item Identifier (UII), which is a set of globally unique data elements. The UII information is used to ensure accurate acquisition, repair, and deployment of items is efficient and effective. The UID of items is accomplished by marking items with a permanent 2-deminsonal matrix that is encoded with the data elements necessary to construct a unique and unambiguous Unique Item Identifier. IUID is required for all personal property items that are associated to products when any one or more of the following is true: - Unit Acquisition cost is \$5,000 or more; - Items with a Unit Acquisition Cost below \$5,000 when it is a DoD Serially Managed, Mission Essential, or Controlled item; -Item with a Unit Acquisition Cost below \$5,000, as determined by the Requiring Activity (e.g., Maintenance and Repair); -Regardless of value, any DoD Serially Managed subassembly, component or part embedded with an item, and the "Parent" item which it is embedded. Valuation applies to all items delivered to DoD, to include deliveries under T&M contracts.
Materiel_Asset_Category_Code	A code for MATERIELS that are deemed Nonexpendable (such as tanks, planes, etc.) or Expendables (consumables or durables) which these MATERIELS are not depreciated over time and are not managed on a per unit basis.
SFIS_Asset_Type_Code	A code that uniquely identifies a kind of asset.

NATIONAL-PRIORITY-LIST-STATUS

Attribute Name	Attribute Description
National_Priority_List_Status_Code	The symbol that stands for the NATIONAL-PRIORITY-LIST-STATUS. Example statuses include: active, delisted, proposed. (60549) (A)
National_Priority_List_Status_Name	(60550) Denotes the name associated to the National Priority List Status Code.
National_Priority_List_Status_Date	The calendar day of the status of the site relative to the NATIONAL-PRIORITY-LIST-STATUS.
DERP_Site_Identifier	The designator that distinguishes one INTEREST-AREA from another.

ORIGINAL-CONSTRUCTION

Attribute Name	Attribute Description
Original_Construction_Identifier	The designator that distinguishes one ORIGINAL-CONSTRUCTION from another.
Original_Construction_Completed_Date	The calendar day on which the ORIGINAL-CONSTRUCTION was completed for a FACILITY.
Real_Property_Facility_Identifier	The designator that distinguishes one REAL-PROPERTY-FACILITY from another.

PERSON

Attribute Name	Attribute Description
Person_Identifier	The unique identifier for a person.
Person_Social_Security_Number	Identifies an instance of a PERSON.
Person_Birth_Date_Time	The calendar date and time when a PERSON was born.
Person_Death_Date	The calendar date of a PERSON death.
Person_Ethnic_Affiliation_Code	A character string that stands for a recognized cultural group within which the PERSON asserts membership.
Person_Current_Veteran_Status_Code	A character string that stands for the nature of the PERSON's prior United States military service.
Person_Currently_Disabled_Indicator	A character string that specifies whether the PERSON is considered to have an incapacitation handicap for the purpose of Equal Employment Opportunity considerations.
Person_Birth_Place_Name	A commonly understood term for location where the PERSON was born.
Person_Height_Dimension	A character string that stands for the measured distance of the PERSON's down most body part to the top of the PERSON's head when the PERSON's posture is vertical and not stretching.
Person_Current_Weight	The force exerted by the Earth, at the Earth's surface, upon the body of the PERSON.
Person_Family_Member_Indicator	A character string that specifies whether the PERSON has been sponsored as someone who is eligible for United States Federal benefits as a result of another PERSON's employment with the Department of Defense.
Person_Sole_Surviving_Sibling_Indicator	A character string that specifies whether the Department of Defense has determined that the PERSON had at least one brother, sister, or parent who died or was disabled in military combat and currently has no other living able-bodied brother, sister, or parent.
Person_Duty_Status_Code	The code that represents the readiness of a PERSON.
Person_Current_Hair_Color_Code	A character string that stands for the hue or hue combination of the PERSON's scalp covering as last determined.
Person_Hispanic_Declaration_Indicator	The indicator that denotes whether a person professes to be of Spanish heritage.
Person_Hair_Growth_Code	The code that represents the extent of coverage of a person's scalp hair.
Person_Total_Dependent_Quantity	The total quantity of individuals for whom a person provides support within established guidelines.
Person_Adult_Dependent_Quantity	The quantity of individuals 18 years of age or older for whom a person provides support within established guidelines.

Attribute Name	Attribute Description
Person_Selective_Service_Identifier	The identifier assigned to a PERSON upon registration for compulsory military service.
Sex_Category_Code	The code that represents a classification of an organism according to the reproductive functions.
Blood_Type_Abo_Group_Code	The code that represents specific antigen(s) or lack of antigen(s) to determine the major blood group.
Blood_Type_Rh_Factor_Code	The code that represents the presence or absence of the Rh antigen BLOOD-TYPE.

PERSON-CERTIFICATION-TYPE

Attribute Name	Attribute Description
Person_Certification_Type_Certification_Authority_Title_Name	The name of the activity that was authorized to approve an employee's certification at the current career level.
Person_Certification_Date	The calendar date that the PERSON was awarded the CERTIFICATION.
Certification_Type_Identifier	The identifier that represents a CERTIFICATION-TYPE.
Person_Identifier	The unique identifier for a person.
Organization_Unique_Identifier	A character string that identifies a public or private organizational entity that supports a given mission, function, business objective or other criteria. The creation of an Organization Unique Identifier (OUID), a unique, simple and nonintelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil, and commercial entities.

PHASE-PERIOD

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Phase_Period_Estimated_Start_Date	The calendar day that the PHASE-PERIOD is projected to begin.
Phase_Period_Estimated_End_Date	The calendar day that the PHASE-PERIOD is projected to end.
Phase_Period_Actual_Start_Date	The calendar day that the PHASE-PERIOD began.
Phase_Period_Actual_End_Date	The calendar day that the PHASE-PERIOD ended.

PHASE-PERIOD-TASK

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

Phase_Period_Estimated_Start_Date	The calendar day that the PHASE-PERIOD is projected to begin.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.

PROGRAM-FUND

Attribute Name	Attribute Description
Program_Fund_Identifier	A catalog reference identifier for an individual program fund.
Program_Fund_Purpose_Code	The symbol that stands for the purpose for which the funds are granted.
Program_Fund_Budget_Amount	An amount of money initially planned for the program.
Program_Fund_Amount	An amount of money that is actually assigned to the fund once budget approval has occurred.
Program_Fund_Adjusted_Amount	An amount of money added or subtracted from a fund due to change in priorities.
Program_Fund_Adjusted_Date	A point in time an adjustment is made to a program fund.
Program_Fund_Adjusted_Type_Code	A reference identifying the adjustment action type taken on a program fund.
Program_Fund_Discretionary_Code	A reference identifying the fund as either discretionary or mandatory.
Program_Identifier	The unique identifier that represents a PROGRAM.
Business_Plan_Identifier	A unique reference for a BUSINESS-PLAN.
Business_Plan_Period_Identifier	A unique reference for a BUSINESS-PLAN-PERIOD.

PROGRAM-FUND-ALLOCATION-UNIQUE

Attribute Name	Attribute Description
Program_Fund_Identifier	A catalog reference identifier for an individual program fund.
Business_Plan_Period_Identifier	A unique reference for a BUSINESS-PLAN-PERIOD.
Program_Identifier	The unique identifier that represents a PROGRAM.
Business_Plan_Identifier	A unique reference for a BUSINESS-PLAN.
Allocation_Unique_Identifier	The Allocation Unique Identifier (AUID) is assigned at the time of an initial allocation of funding, and corresponds to a Program Funding Document. The assigned identifier for classification of funding assigned to all business events that create an accounting transaction. The assigned identifier is the concatenation of the required non-key attributes necessary to identify the funding assigned to specific business events. The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. The Allocation Unique Identifier (AUID) is an Attribute that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process.

PROJECT

Attribute Name	Attribute Description
Project_Number	A number assigned to an undertaking funded by military construction or minor construction funds. This serves as permanent identification from planning through programming, funding, construction, and reporting.
Project_Name	The term commonly used to refer to the PROJECT.
Project_Description_Text	Descriptive information from the respective project documents or legal/official instruments illustrating the basic characteristics of the project.
Project_Start_Date	The calendar date on which the PROJECT began.
Project_Completion_Date	The date the project on the real property asset was completed.
Project_Cost_Amount	The total cost to the Government for the completed PROJECT.
Project_Type_Code	A code used to identify the type of the capital improvement.
Project_Code	A code to which expenses incurred or assets acquired relate. A PROJECT is a planned undertaking of something to be accomplished, produced, or having a finite beginning and finite end. Examples are a construction project or a research and development project. Project code is also referred to as job code in some organizations.
Project_to_Project_Identifier	The identifier that represents a PROJECT related to another PROJECT.
Project_to_Project_Code	The code that represents a PROJECT related to another PROJECT.
Parent_Project_Number	A number assigned to an undertaking funded by military construction or minor construction funds. This serves as permanent identification from planning through programming, funding, construction, and reporting. In association with another Project.

PROPERTY

Attribute Name	Attribute Description
Property_Category_Code	The symbol that stands for a classification of a PROPERTY. An example categorization code is REAL-PROPERTY-ASSET.
Property_Identifier	The designator that distinguishes one PROPERTY from another.

PROPERTY-ACQUISITION

Attribute Name	Attribute Description
Property_Acquisition_Type_Code	The symbol that stands for the manner in which the PROPERTY-ACQUISITION occurred. Examples of the type include: under a Base Realignment and Closure; inventory adjustment.
Property_Acquisition_Identifier	The designator that distinguishes one PROPERTY-ACQUISITION from another.
Property_Acquisition_Date	The calendar day when DoD acquired the PROPERTY-ACQUISITION.
Property_Acquisition_Original_Asset_Recorded_Cost_Amount	The monetary quantity for the sum of all costs (in dollars) that were used to acquire the REAL-PROPERTY-ASSET (both facilities and land).
Property_Acquisition_Placed_In_Service_Date	The calendar date that the PROPERTY is available for use by DoD. On this date, the government assumes liability and the warranties begin for the PROPERTY to which the DoD has received title.

PROPERTY-ACTION

Attribute Name	Attribute Description
Property_Action_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.
Property_Identifier	The designator that distinguishes one PROPERTY from another.
Property_Action_Approval_Date	The calendar day approval was obtained for the PROPERTY-ACTION.
Property_Action_Start_Date	The calendar day the PROPERTY-ACTION began.
Property_Action_Completed_Date	The calendar day the PROPERTY-ACTION was completed.
Property_Action_Estimated_Completion_Date	The estimated date that a PROPERTY-ACTION will be completed.
Property_Action_Estimated_Cost_Amount	The estimated gross amount of money to be spent on the PROPERTY-ACTION.
Property_Action_Total_Cost_Amount	The monetary quantity of the total cost to the Government for the execution of the PROPERTY-ACTION.
Property_Action_Category_Code	The classification of the PROPERTY-ACTION executed on a PROPERTY. Examples are acquisition, disposal, or work to be done to or on the PROPERTY.
Contract_Identifier	Identifying number for Purchase Contract assigned by the orderer/purchaser.
Contract_Line_Item_Number	The numeric character string that identifies a component of a contract. There are one to many Contract Line Item Numbers (CLINs) for each contract.
Business_Plan_Identifier	A unique reference for a BUSINESS-PLAN.
Business_Plan_Period_Identifier	A unique reference for a BUSINESS-PLAN-PERIOD.
Program_Identifier	The unique identifier that represents a PROGRAM.
Program_Fund_Identifier	A catalog reference identifier for an individual program fund.
Project_Number	A number assigned to an undertaking funded by military construction or minor construction funds. This serves as permanent identification from planning through programming, funding, construction, and reporting.

Attribute Name	Attribute Description
Allocation_Unique_Identifier	The Allocation Unique Identifier (AUID) is assigned at the time of an initial allocation of funding, and corresponds to a Program Funding Document. The assigned identifier for classification of funding assigned to all business events that create an accounting transaction. The assigned identifier is the concatenation of the required non-key attributes necessary to identify the funding assigned to specific business events. The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. The Allocation Unique Identifier (AUID) is an Attribute that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process.

PROPERTY-ACTION-STATUS

Attribute Name	Attribute Description
Property_Action_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.
Property_Action_Status_Code	A code designating a state of a property action.
Property_Action_Status_Date_Time	The date and time affixed by a computer system to a transaction that changed a PROPERTY-ACTION-STATUS.
Property_Action_Status_Comment_Text	A free-form text comment pertaining a state of a property action.
Contract_Execution_Event_Line_Item_Number	Identifies the numeric value for which each event is executed against the CONTRACT-LINE-ITEM.

PROPERTY-DISPOSAL

Attribute Name	Attribute Description
Property_Disposal_Method_Code	The symbol identifying the method used for transfer or relinquishment of the Department's interest in the property asset.
Property_Disposal_Reason_Code	The symbol that stands for the reason for the PROPERTY-DISPOSAL.
Property_Disposal_Identifier	The designator that distinguishes one PROPERTY-DISPOSAL from another.
Property_Disposal_Programmed_Fiscal_Year_Date	The fiscal year that a PROPERTY-DISPOSAL is expected.
Property_Disposal_Interest_Code	The symbol used to identify the type of ownership the government conveyed in the disposition of the property asset.
Property_Disposal_Proceeds_Amount	The monetary quantity or other consideration received for a PROPERTY-DISPOSAL.

Attribute Name	Attribute Description
Property_Disposal_Net_Realizable_Value_Amount	The expected earning from the PROPERTY-DISPOSAL less any costs necessary to complete and dispose of the PROPERTY.
Real_Property_Asset_Identifier	The designator that distinguishes one REAL-PROPERTY-ASSET from another.
Real_Property_Asset_Excess_Action_Declaration_Date	The calendar day on which a REAL-PROPERTY-ASSET was identified as not needed and not required to be included in an inventory.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.

PROPERTY-WORK

Attribute Name	Attribute Description
Property_Work_CIP_Phase_Indicator	The designator of whether or not the PROPERTY-WORK has multiple construction phases.
Property_Work_Type_Code	The symbol denoting the type of PROPERTY-WORK. Examples of the types supported are: Construction in progress (CIP) Work in progress (WIP) Restoration Reconstruction Sustainment Maintenance Transportation
Property_Work_Identifier	The designator that distinguishes one PROPERTY-WORK from another.

REAL-PROPERTY

Attribute Name	Attribute Description
Real_Property_Category_Code	A designation for categorizing the type of REAL-PROPERTY. Examples: REAL-PROPERTY-ASSET, REAL-PROPERTY-ASSET-MODULE.
Real_Property_Name	The term commonly used to refer to the REAL-PROPERTY.
Real_Property_Description_Text	A statement providing details about the REAL-PROPERTY. The details may include descriptive information from the respective construction contract or legal/official instrument illustrating the basic characteristics of the REAL-PROPERTY.
Real_Property_Identifier	The designator that distinguishes one REAL-PROPERTY from another.
Real_Property_Designed_Use_Type_Code	The symbol that stands for the type of REAL-PROPERTY-USE that the REAL-PROPERTY was designed for.

REAL-PROPERTY-ASSET

Attribute Name	Attribute Description
Real_Property_Asset_Type_Code	The symbol that stands for the classification of the REAL-PROPERTY-ASSET. Examples of the type code are LAND-PARCEL and REAL-PROPERTY-FACILITY.

Real_Property_Asset_Unique_Identifier	The designator that distinguishes one REAL-PROPERTY-ASSET from another. The real property unique identifier (RPUID) is a non-intelligent code used to permanently and uniquely identify a real property asset.
Real_Property_Asset_Interest_Code	The symbol that stands for the government's legal or financial stake, right, or title in a REAL-PROPERTY-ASSET.
Real_Property_Asset_Heritage_Asset_Type_Code	A designator which categorizes a REAL-PROPERTY-ASSET as being a specific type of historical asset for financial asset reporting purposes.
Real_Property_Asset_Identifier	The designator that distinguishes one REAL-PROPERTY-ASSET from another.
Real_Property_Element_Type_Identifier	A designator that distinguishes one REAL-PROPERTY-ELEMENT-TYPE from another.
SFIS_Asset_Type_Code	A code that uniquely identifies a kind of asset.

REAL-PROPERTY-FACILITY

Attribute Name	Attribute Description
Real_Property_Facility_Type_Code	A designation for categorizing the type of REAL-PROPERTY-FACILITY.
Real_Property_Facility_Number	The locally developed facility identification that is clearly visible (either painted or by signage) on the exterior of a real property facility, used for identification of the facility through its life cycle, e.g. 10005.
Real_Property_Facility_ADA_Compliant_Indicator	The designator of whether or not the REAL-PROPERTY-ASSET-SPACE is compliant with the requirements of the Americans with Disabilities Act.
Real_Property_Facility_Identifier	The designator that distinguishes one REAL-PROPERTY-FACILITY from another.
Depreciation_Set_Identifier	Uniquely identifies the depreciation set.

SOLUTION-CURRENT-LIABILITY

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Current_Liability_Date	The calendar date that the current liability was computed.
Solution_Current_Liability_Estimated_Unobligated_Balance_Obligation_Amount	The estimated dollar value of the contracts that will be issued during the next 12 months, using the unobligated balance of the allocated funds.
Solution_Current_Liability_Expected_Allocation_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts estimated to be issued during the next 12 months, using the expected allocation.
Solution_Current_Liability_Unobligated_Balance_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts estimated to be issued during the next 12 months, using the unobligated balance of the allocated funds.

Attribute Name	Attribute Description
Solution_Current_Liability_Amount	The value, in US dollars, of the current liability.
Solution_Current_Liability_Undelivered_Orders_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery & acceptance from Undelivered Orders Outstanding (UOO).
Solution_Current_Liability_Estimated_Expected_Allocation_Obligation_Amount	The estimated dollar value of contracts that will be issued in the next 12 months, based upon the expected allocations for the next 12 months.

SOLUTION-PHASE

Attribute Name	Attribute Description
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

SOLUTION-PHASE-PROGRAM-FUND

Attribute Name	Attribute Description
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Program_Fund_Identifier	A catalog reference identifier for an individual program fund.
Business_Plan_Period_Identifier	A unique reference for a BUSINESS-PLAN-PERIOD.
Program_Identifier	The unique identifier that represents a PROGRAM.
Business_Plan_Identifier	A unique reference for a BUSINESS-PLAN.

Attribute Name	Attribute Description
Allocation_Unique_Identifier	The Allocation Unique Identifier (AUID) is assigned at the time of an initial allocation of funding, and corresponds to a Program Funding Document. The assigned identifier for classification of funding assigned to all business events that create an accounting transaction. The assigned identifier is the concatenation of the required non-key attributes necessary to identify the funding assigned to specific business events. The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. The Allocation Unique Identifier (AUID) is an Attribute that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process.

SOLUTION-PHASE-TASK

Attribute Name	Attribute Description
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Phase_Task_Name	The phrase commonly used to refer to the SOLUTION-PHASE-TASK.
Phase_Task_Description_Text	A narrative that provides useful details about the SOLUTION-PHASE-TASK.

SOLUTION-PHASE-TYPE

Attribute Name	Attribute Description
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.

SPACE

Attribute Name	Attribute Description
Space_Identifier	The designator that distinguishes one SPACE from another.
Space_Category_Code	The determination of the type of the SPACE based upon the Space_Category_Code. Examples include REAL-PROPERTY-ASSET-SPACE; BUILDING-MODULE-SPACE.
Real_Property_Identifier	The designator that distinguishes one REAL-PROPERTY from another.

SPACE-ASSIGNMENT

Attribute Name	Attribute Description
Space_Identifier	The designator that distinguishes one SPACE from another.
Space_Assignment_Start_Date	The calendar day for the start of the SPACE-ASSIGNMENT.
Space_Assignment_Stop_Date	The calendar day on which the SPACE-ASSIGNMENT ends.
Space_Assignment_Joint_Use_Indicator	The designator of whether or not the SPACE-ASSIGNMENT is concurrently assigned to more than one organization.
Space_Assignment_Functional_Capability_Code	The symbol that stands for the overall capability of the facility to perform its mission or function given its original design, current configuration, function, condition, and sitting at the time of the inventory or asset review.
Space_Assignment_Use_Type_Code	The symbol that stands for the type of REAL-PROPERTY-USE for which the SPACE was assigned. Examples of the types of REAL-PROPERTY-USE that they represent are: Office building Office Storage room Airplane hanger Parking lot Airport runway
Organization_Unique_Identifier	A character string that identifies a public or private organizational entity that supports a given mission, function, business objective or other criteria. The creation of an Organization Unique Identifier (OUID), a unique, simple and nonintelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil, and commercial entities.
Space_Request_Identifier	The designator that distinguishes one SPACE-REQUEST from another.
Space_Request_Item_Identifier	The designator that, in conjunction with Space_Request_Identifier, distinguishes one SPACE-REQUEST-ITEM from another within the same SPACE-REQUEST.

SPACE-DIMENSION

Attribute Name	Attribute Description
Space_Identifier	The designator that distinguishes one SPACE from another.
Space_Dimension_Identifier	The designator that distinguishes one SPACE-DIMENSION from another.

STRUCTURE

Attribute Name	Attribute Description
Structure_Identifier	The designator that distinguishes one STRUCTURE from another.
Structure_Category_Code	The symbol that stands for the type of the STRUCTURE. Examples of the Structure_Category_Code values are range; antennae.

TASK-COST-ESTIMATE

Attribute Name	Attribute Description
Interest_Area_Unique_Identifier	The designator that distinguishes one INTEREST-AREA from another.

Attribute Name	Attribute Description
Interest_Area_Solution_Identifier	The designator that distinguishes one INTEREST-AREA-SOLUTION from another for the same INTEREST-AREA.
Solution_Phase_Type_Name	The phrase commonly used to refer to a SOLUTION-PHASE-TYPE.
Phase_Task_Identifier	The designator that distinguishes one PHASE-TASK from another for the same SOLUTION-PHASE.
Cost_Model_Name	The phrase commonly used to refer to the COST-MODEL.
Solution_Phase_Type_Name	The dollar quantity estimated to execute the PHASE-TASK.
Cost_Estimate_Method_Category_Name	The phrase commonly used to refer to the COST-ESTIMATE-METHOD-CATEGORY.
Task_Cost_Estimate_Model_Name	The phrase commonly used to refer to the TASK-COST-ESTIMATE-MODEL.

TASK-COST-ESTIMATE-MODEL

Attribute Name	Attribute Description
Task_Cost_Estimate_Model_Name	The phrase commonly used to refer to the TASK-COST-ESTIMATE-MODEL.
Task_Cost_Estimate_Model_Description_Text	A narrative that provides useful details about the TASK-COST-ESTIMATE-MODEL.

VALUATION

Attribute Name	Attribute Description
Property_Identifier	The designator that distinguishes one PROPERTY from another.
Valuation_Amount	The monetary quantity for a VALUATION of a PROPERTY.
Valuation_Source_Code	The authority, agency, or organization identified as having provided the assessed value.
Property_Action_Identifier	The designator that distinguishes one PROPERTY-ACTION from another.
Valuation_Type_Code	The symbol that stands for the classification of a VALUATION.
Valuation_Date	The calendar date that a VALUATION was completed.
Valuation_Identifier	The designator that distinguishes one VALUATION from another.

TAB D: DoD Business Enterprise Architecture Color Codes by Business Enterprise Priority (BEP)

The color code corresponding to the business enterprise architecture (BEA) business enterprise priorities (BEPs) are in the table below. Within the data model views, these colors highlight those entities belonging to one of the BEA BEPs:

Table 4: Color-codes representing information within BEA BEPs

BEA Business Enterprise Priority	Color	Example
Acquisition Visibility	Lavender	Acquisition Visibility (AV) Business Description
Common Supplier Engagement	Light Orange	Common Supplier Engagement (CSE) Business Description
Financial Visibility (Non-Budget)	Light Aqua	Financial Visibility (FV - SPB) Business Description
Financial Visibility (Budget)	Light Green	Financial Visibility (FV - ACC-FIN) Business Description
Material Visibility	Light Yellow	Material Visibility (MV) Business Description
Personnel Visibility	Light Blue	Personnel Visibility (PV) Business Description
Real Property Accountability	Light Rose	Real Property Accountability (RPA) Business Description

Appendix C: Environmental Liabilities Data Elements

A *Data Element Synonym* is a mechanism for capturing and recording Core Business Mission Area terminology during the process of mapping System Architect Data Elements/Attributes to the OV-6c Data Objects. For example, the term *Cost Estimate Reviewer* is a data element synonym for a person identified as a reviewer of a cost estimate. It is represented in the EL Logical Data Model (subject view) as two attributes within the COST-ESTIMATE-PERSON entity: Person_Identifier and Cost_Estimate_Person_Role_Name, where the latter has the value *reviewer*.

In the source column of Table 5, the acronyms represent:

KBCRS	Knowledge-Based Corporate Reporting System
RP	Real Property
RPA	Real Property Accounting
RPIWG	Real Property Inventory Working Group
BEI-ELWG	Business Process Reengineering (BPR) Environmental Liability Working Group

Table 5: Data elements mapped to the logical data model attribute with element definitions and element source

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
Capital Improvement Estimated Useful Life Year Quantity	Total number of service years expected from a capital improvement that increases capacity, size, or efficiency or modifies functionality. In other words, the amount of time that a capital improvement is expected to be in use.	Capital_Improvement_Estimated_Useful_Life_Adjustment_Quantity	RPIWG-Acctg
Capital Improvement Placed In Service Date	The calendar date the improvement to a real property facility is available for use by DoD. The date on which a leasehold improvement (capital improvement) is made to a leased facility. On this date, the government assumes liability and the warranties begin for the capital improvement to which they have received title. Also includes date of leaseholds.	Capital_Improvement_Placed_In_Service_Date	RPIWG-Acctg
Capital Improvement Reason Code	This is the reason the capital improvement was performed.	Capital_Improvement_Type_Code	RP COMPONENT SUPPORT

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
			PANEL
Certification Description	A narrative that provides useful details on a qualification to prepare, review or approve a cost estimate.	Certification_Type_Description_Text	BEI-ELWG
Closure Identifier	Identifying number for the work done to a property to cease current allocated use.	Closure_Identifier	BEI-ELWG
Contract Identifier	Identifying number for Purchase Contract assigned by the orderer/purchaser.	Contract_Identifier	BEI-ELWG
Contract Line Item Amount	The monetary value of the goods or services associated with a line item within a contract.	Acquisition_Element_Price_Component_Amount	BEI-ELWG
Contract Line Item Amount Due Date	The calendar date on which the monetary value of the goods or services associated with a line item within a contract is planned to be paid.	Contract_Line_Item_Period_of_Performance_End_Date	BEI-ELWG
Contract Line Item Description	The detailed description of the goods or services associated with a line item within a contract.	Contract_Line_Item_Supplies_Services_Description_Text	BEI-ELWG
Cost Estimate Amount	The total monetary value of the cost estimate by environmental site to address the environmental issue.	Cost_Estimate_Amount	BEI-ELWG
Cost Estimate Approver	The approver of the cost estimate.	Cost_Estimate_Person_Role_Name	BEI-ELWG
Cost Estimate Approver	The approver of the cost estimate.	Person_Identifier	BEI-ELWG
Cost Estimate Author	The author of the cost estimate.	Cost_Estimate_Person_Role_Name	BEI-ELWG
Cost Estimate Author	The author of the cost estimate.	Person_Identifier	BEI-ELWG
Cost Estimate Identifier	The designator that distinguishes one cost estimate from another.	Cost_Estimate_Identifier	BEI-ELWG
Cost Estimate Method Category	The phrase commonly used to refer to the category of the cost estimate method.	Cost_Estimate_Method_Category_Name	BEI-ELWG
Cost Estimate Reviewer	The reviewer of the cost estimate.	Person_Identifier	BEI-ELWG
Cost Estimate Reviewer	The reviewer of the cost estimate.	Cost_Estimate_Person_Role_Name	BEI-ELWG
Cost Estimate Revision Description	A narrative that provides useful details about the cost estimate revision.	Cost_Estimate_Revision_Description_Text	BEI-ELWG
Cost Estimate Revision Reason	The phrase commonly used to refer to the reason that a cost estimate required revision. Examples: law, technology, inflation.	Cost_Estimate_Revision_Reason_Name	BEI-ELWG
Cost Estimate Status	The phrase commonly used to refer to the stage of a cost estimate within its lifecycle. Examples are: Awaiting Review, Awaiting Approval, Approved	Cost_Estimate_Status_Name	BEI-ELWG
Cost Estimate Status Date	The calendar day that a cost estimate entered the stage of its lifecycle.	Cost_Estimate_Status_Date	BEI-ELWG
Cost Model	The cost model to compute the cost estimate.	Cost_Model_Name	BEI-ELWG
Current Environmental Liability	The value of the current portion of the environmental liability.	Accounting_Transaction_Amount	BEI-ELWG

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
Amount			
Current Environmental Liability Amount	The value of the current portion of the environmental liability.	Solution_Current_Liability_Amount	BEI-ELWG
Current Liability Date	The calendar date that the current liability was computed.	Solution_Current_Liability_Date	BEI-ELWG
DERP Site	The designator that uniquely distinguishes a DERP site.	DERP_Site_Identifier	BEI-ELWG
Document Description	The text that describes a document.	Document_Description_Text	BEI-ELWG
Document Location	Description of the location of the document.	Location_Identifier	BEI-ELWG
Document Format	The format of the document. Examples include: Hard bound book, MS PowerPoint, jpeg, wav, etc.	Document_Format_Code	BEI-ELWG
Document Name	The name of a document.	Document_Name	RPA
Document Number	The numeric characters assigned to a document.	Document_Number	BEI-ELWG
Document Publication Date	The calendar day for the publication of the document.	Document_Publication_Date	BEI-ELWG
Document Type	The kind of document. Examples include memorandum of understanding, design document, deed, contract, site inspection, remedial investigation/feasibility study, remedial design.	Document_Type_Code	BEI-ELWG
Document Version Number	The sequential number that tracks the history of each version of the document through the life of the document.	Document_Version_Number	BEI-ELWG
Environmental Corrective Action Identifier	Identifying number for the work necessitated by the existence of contamination in or on a property and a legal directive for resolving the issue.	Environmental_Corrective_Action_Identifier	BEI-ELWG
Environmental Legal Driver	The legal driver that governs a required action (the driver of most significant impact).	Environmental_Legal_Driver_Name	KBCRS
Environmental Legal Driver Description	A definition that provides useful details about the legal driver that governs a required action.	Environmental_Legal_Driver_Description_Text	BEI-ELWG
Environmental Liability Secondary Category	The secondary level accounting classification of an environmental liability.	Environmental_Liability_Secondary_Category_Code	BEI-ELWG
Environmental Liability Amortization Amount	The monetary value of the annual amortization of the environmental liability.	Cost_Estimate_Amortization_Amount	BEI-ELWG
Environmental Liability Amortization Date	The calendar date that the amortization amount was computed.	Cost_Estimate_Amortization_Date	BEI-ELWG
Environmental Liability Amortization Method	The phrase commonly used to refer to the technique used to derive the annual amortization amount of an environmental liability.	Cost_Estimate_Amortization_Method_Name	BEI-ELWG
Environmental Liability Amortization Rate	The ratio used by the amortization method to derive the annual amortization amount.	Cost_Estimate_Amortization_Rate_Quantity	BEI-ELWG
Environmental Liability Tertiary Category	The tertiary level accounting classification of an environmental liability.	Environmental_Liability_Tertiary_Category_Code	BEI-ELWG

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
Environmental Liability Main Category	The highest level accounting classification of an environmental liability.	Environmental_Liability_Main_Category_Code	BEI-ELWG
Environmental Site Alias Name	The optional name for the given site, representing an alternate or historical name referring to the site.	Interest_Area_Alias_Name	BEI-ELWG
Environmental Site Description	A narrative that summarizes the features about the environmental site.	Interest_Area_Description_Text	BEI-ELWG
Environmental Site Name	The phrase commonly used to refer to the environmental site.	Interest_Area_Name	KBCRS
Environmental Site Rationale	The reason for including the environmental site in the inventory.	Interest_Area_Rationale_Text	BEI-ELWG
Environmental Site Responsible Party	The entity that has primary responsibility for any actions involving the environmental site.	Organization_Identifier	RPA
Environmental Site Solution Description	A narrative that provides useful details about the solution for the environmental site.	Interest_Area_Solution_Description_Text	KBCRS
Environmental Site Start Date	The calendar date when the interest area is designated as an environmental site.	Interest_Area_Start_Date	BEI-ELWG
Environmental Site Stop Date	The calendar date denoting when no further action is required on the environmental site.	Interest_Area_Stop_Date	BEI-ELWG
Environmental Site Type	The category of the environmental site based upon use or event.	Environmental_Site_Type_Name	KBCRS
Environmental Site Type	The category of the environmental site based upon use or event.	Environmental_Site_Type_Code	KBCRS
Environmental Site Unique Identifier	The designator that distinguishes one environmental site from another.	Interest_Area_Unique_Identifier	KBCRS
Estimate Assumption Description	A narrative that provides useful details about the assumptions used in an estimate.	Estimate_Assumption_Description_Text	BEI-ELWG
Estimate Factor	The factor used in an estimate.	Estimate_Factor_Name	BEI-ELWG
Estimate Factor Value	The value of the factor used in an estimate.	Estimate_Factor_Value_Quantity	BEI-ELWG
Estimate Factor Value	The value of the factor used in an estimate.	Estimate_Factor_UOM_Code	KBCRS
Estimated Contracts using Unobligated Balance	The estimated dollar value of the contracts that will be issued during the next 12 months, using the unobligated balance of the allocated funds.	Solution_Current_Liability_Estimated_Unobligated_Balance_Obligation_Amount	BEI-ELWG
Estimated Expected Allocation Obligation Amount	The estimated dollar value of contracts that will be issued in the next 12 months, based upon the expected allocations for the next 12 months.	Solution_Current_Liability_Estimated_Expected_Allocation_Obligation_Amount	BEI-ELWG
Expected Allocation Projected Performed Percent	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts estimated to be issued during the next 12 months, using anticipated funding from next fiscal year.	Solution_Current_Liability_Expected_Allocation_Projected_Percent_Quantity	BEI-ELWG
Facility Estimated Useful Life	The total number of service years expected from a long-term real property facility. In other words, the amount of time that the facility	Facility_Construction_Estimated_Useful_Life_Quantity	RPIWG

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
	is expected to be in use.		
Item Unique Identifier	A designator to identify personal property items.	Item_Unique_Identifier	BEI-ELWG
Landfill Capacity UOM	The units in which a landfill capacity is being expressed, or manner in which a measurement has been taken.	Assigned_Space_Utilization_UOM_Code	BEI-ELWG
Landfill Capacity UOM	The units in which a landfill capacity is being expressed, or manner in which a measurement has been taken.	Unit_Of_Measure_Code	BEI-ELWG
Landfill Capacity Used	The amount of the landfill that has been used.	Assigned_Space_Utilization_Quantity	BEI-ELWG
Landfill Cell Open Date	The calendar day for the start of the use of the cell.	Space_Assignment_Start_Date	BEI-ELWG
Landfill Total Capacity	The total estimated capacity of the landfill.	Dimension_Value_Quantity	BEI-ELWG
Landfill Used Capacity Recording Date	The calendar date that the utilization of a landfill was determined.	Assigned_Space_Utilization_Date	BEI-ELWG
Liability Transaction Identifier	The unique identifier for the liability transaction.	Liability_Transaction_Identifier	BEI-ELWG
Location Description	A brief narrative describing a location.	Location_Description_Text	BEI-ELWG
Location Directions	The narrative description of a route to the location.	Location_Directions_Text	BEI-ELWG
Location Geographic Dimension	The geographic dimensions of an interest area.	Location_Geographic_Dimension_Identifier	BEI-ELWG
Location Name	A text string to be used when referencing the location of an interest area.	Location_Name	BEI-ELWG
Non Current Environmental Liability Amount	The value of the non-current liability.	Accounting_Transaction_Amount	BEI-ELWG
Person Qualification Date	The calendar date that the person was determined to be qualified.	Person_Certification_Date	BEI-ELWG
Phase	The phrase commonly used to refer to a solution phase type.	Solution_Phase_Type_Name	KBCRS
Phase Period Actual End Date	The calendar day that the period of the phase ended.	Phase_Period_Actual_End_Date	KBCRS
Phase Period Actual Start Date	The calendar day that the period of the phase began.	Phase_Period_Actual_Start_Date	KBCRS
Phase Period Estimated End Date	The calendar day that the period of the phase is projected to end.	Phase_Period_Estimated_End_Date	KBCRS
Phase Period Estimated Start Date	The calendar day that the period of the phase is projected to begin.	Phase_Period_Estimated_Start_Date	KBCRS
Program Fund	A catalog reference identifier for an individual program fund.	Program_Fund_Identifier	KBCRS
Program Identifier	The unique identifier that represents a program.	Program_Identifier	KBCRS
Project Completion Date	The calendar date the project for the real property asset was completed.	Project_Completion_Date	RPIWG
Project Description Text	Descriptive information from the respective project documents or legal/official instruments illustrating the basic characteristics of the project.	Project_Description_Text	RPIWG
Project Name	A text string to be used when referencing a real property project.	Project_Name	RPA

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
Project Number	A unique number assigned to a real property project. This serves as permanent identification of the project from planning through programming, funding, project execution, and reporting.	Project_Number	RPIWG
Project Start Date	The calendar date on which the PROJECT began.	Project_Start_Date	RPA
Project Total Cost Amount	The actual amount of funds expended, in then-year US dollars, to complete the tasking.	Project_Cost_Amount	RPIWG
Project Type Code	A code used to identify the type of project.	Project_Type_Code	RPIWG-Acctg
Property Placed In Service Date	The calendar date the property is available for use by DoD.	Property_Acquisition_Placed_In_Service_Date	RPIWG-Acctg
Qualification Type	The type of qualification held by the person.	Certification_Type_Identifier	BEI-ELWG
Qualified Person Name	The person who holds the qualification.	Person_Identifier	BEI-ELWG
Real Property Asset Unique Identifier	The real property unique identifier (RPAUID) is a non-intelligent code used to permanently and uniquely identify a real property asset.	Real_Property_Asset_Unique_Identifier	RPIWG
RPA Description	A brief narrative describing an asset specific function (e.g., building headquarters, base library).	Real_Property_Description_Text	RPA
RPA Heritage Asset Indicator	An indicator used to indicate the presence of a heritage asset associated with a real property asset.	Real_Property_Asset_Heritage_Asset_Type_Code	RPA
RPA Interest Type Code	A code used to identify the type of DoD asset interest that denotes if the real property asset is owned, leased, or permitted from another agency or entity.	Real_Property_Asset_Interest_Code	RPIWG-Acctg
RPA Name	The common identification or name that may be taken from legal documents regarding the real property asset or from other naming convention.	Real_Property_Name	RPIWG-Land
RPA Type Code	A code used to identify the type of real property asset (limited to: L - land and F - Facility).	Real_Property_Asset_Type_Code	RPIWG - Network Fac
Task	The phrase commonly used to refer to the task.	Phase_Task_Name	BEI-ELWG
Task Cost Estimate Amount	The dollar amount estimated to execute the task.	Task_Cost_Estimate_Amount	BEI-ELWG
Task Cost Estimate Date	The calendar date on which the cost estimate was completed for the task.	Task_Cost_Estimate_Date	BEI-ELWG
Task Description	A narrative that characterizes the task.	Phase_Task_Description_Text	BEI-ELWG
Total Environmental Liability Amount	The value of the total environmental liability.	Accounting_Transaction_Amount	BEI-ELWG
Undelivered Orders Projected Percent	The ratio used to derive the dollar value of the expected delivery & acceptance from Undelivered Orders Outstanding (UOO).	Solution_Current_Liability_Undelivered_Orders_Projected_Percent_Quantity	BEI-ELWG
Unobligated Balance Projected Percent	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts estimated to be issued during the	Balance_Projected_Percent_Quantity	BEI-ELWG

Data Element Synonym Name	Data Element Definition	Attribute Name	Source
	next 12 months, using the unobligated balance of the allocated funds.		
Valuation Amount	The monetary quantity for a valuation of a property.	Valuation_Amount	BEI-ELWG
Valuation Date	The calendar date that a valuation was completed.	Valuation_Date	BEI-ELWG
Valuation Type	The symbol that stands for the classification of a valuation. Examples are: Salvage value, Fair market value.	Valuation_Type_Code	BEI-ELWG

The environmental liabilities data elements logically group with the data objects in the Real Property Accountability - Perform ESOH Services, OV-6c Process Model. For the environmental liabilities portion of the process model, the data element mapping to the data object is in Table 6. The table also contains additional key information about the data element such as the type of the data and its field length. *Another column in the table is the “Required” column identifying fields that are always required (mandatory) or that are required based upon the particular situation (optional.)*

Table 6: Data elements, with type and size information, mapped to the Perform ESOH Services Process Model Data Objects

Data Element Synonym Name	Data Object	Data Type	Data Size	Required	KBCRS mapping
Capital Improvement Estimated Useful Life Year Quantity	Environmental Liability Cost Information	NUMBER	2	Mandatory	NA
Capital Improvement Placed In Service Date	Environmental Liability Cost Information	DATE	8	Mandatory	NA
Capital Improvement Reason Code	Environmental Liability Cost Information	ALPHANUMERIC	4	Optional	NA
Certification Description	Environmental Cost Estimate	ALPHANUMERIC	240	Optional	NA
Closure Identifier	Deployed ESOH Solution	ALPHANUMERIC	18	Mandatory	NA
Contract Identifier	Deployed ESOH Solution	ALPHANUMERIC	18	Mandatory	NA
Contract Line Item Amount	Deployed ESOH Solution	NUMBER	16	Mandatory	NA
Contract Line Item Amount Due Date	Deployed ESOH Solution	DATE	8	Optional	NA
Contract Line Item Description	Deployed ESOH Solution	ALPHANUMERIC	240	Mandatory	NA
Cost Estimate Amount	Environmental Cost Estimate	NUMBER	16	Mandatory	NA
Cost Estimate Approver	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA
Cost Estimate Author	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA
Cost Estimate Identifier	Environmental Cost Estimate	ALPHANUMERIC	18	Mandatory	NA
Cost Estimate Method Category	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Cost Estimate Reviewer	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA
Cost Estimate Revision Description	Environmental Cost Estimate	ALPHANUMERIC	240	Mandatory	NA
Cost Estimate Revision Reason	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Cost Estimate Status	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Cost Estimate Status Date	Environmental Cost Estimate	DATE	8	Mandatory	NA
Cost Model	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Current Environmental Liability Amount	Environmental Liability Cost Information, Environmental Liability Information	NUMBER	16	Mandatory	NA

Data Element Synonym Name	Data Object	Data Type	Data Size	Required	KBCRS mapping
Current Liability Date	Environmental Liability Cost Information, Environmental Liability Information	DATE	8	Mandatory	NA
DERP Site	ESOH Issue Description	ALPHANUMERIC	18	Mandatory	NA
Document Description	Environmental Cost Estimate	ALPHANUMERIC	240	Optional	NA
Document Location	Environmental Cost Estimate	ALPHANUMERIC	240	Mandatory	NA
Document Format	Environmental Cost Estimate	ALPHANUMERIC	8	Optional	NA
Document Name	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA
Document Number	Environmental Cost Estimate	ALPHANUMERIC	18	Optional	NA
Document Publication Date	Environmental Cost Estimate	DATE	8	Mandatory	NA
Document Type	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA
Document Version Number	Environmental Cost Estimate	ALPHANUMERIC	8	Optional	NA
Environmental Corrective Action Identifier	Deployed ESOH Solution	ALPHANUMERIC	18	Mandatory	NA
Environmental Legal Driver	ESOH Issue Description	ALPHANUMERIC	140	Mandatory	envst_legaldrv_r_cd
Environmental Legal Driver Description	ESOH Issue Description	ALPHANUMERIC	240	Mandatory	NA
Environmental Liability Secondary Category	Environmental Liability Cost Information	ALPHANUMERIC	60	Mandatory	NA
Environmental Liability Amortization Amount	Environmental Liability Cost Information	NUMBER	16	Optional	NA
Environmental Liability Amortization Date	Environmental Liability Cost Information	DATE	8	Optional	NA
Environmental Liability Amortization Method	Environmental Liability Cost Information	ALPHANUMERIC	50	Optional	NA
Environmental Liability Amortization Rate	Environmental Liability Cost Information	NUMBER	2	Optional	NA
Environmental Liability Tertiary Category	Environmental Liability Cost Information	ALPHANUMERIC	60	Mandatory	NA
Environmental Liability Main Category	Environmental Liability Cost Information	ALPHANUMERIC	60	Mandatory	NA
Environmental Site Alias Name	ESOH Issue Description	ALPHANUMERIC	65	Optional	NA
Environmental Site Description	ESOH Issue Description	ALPHANUMERIC	240	Optional	NA

Data Element Synonym Name	Data Object	Data Type	Data Size	Required	KBCRS mapping
Environmental Site Name	ESOH Issue Description	ALPHANUMERIC	65	Optional	envst_alias_nm
Environmental Site Rationale	ESOH Issue Description	ALPHANUMERIC	240	Mandatory	NA
Environmental Site Responsible Party	ESOH Issue Description	ALPHANUMERIC	20	Mandatory	NA
Environmental Site Solution Description	ESOH Issue Description	ALPHANUMERIC	240	Mandatory	rm dyactn_rmdy_nm
Environmental Site Start Date	ESOH Issue Description	DATE	8	Mandatory	NA
Environmental Site Stop Date	ESOH Issue Description	DATE	8	Mandatory	NA
Environmental Site Type	ESOH Issue Description	ALPHANUMERIC	50	Optional	envst_type_nm
Environmental Site Unique Identifier	ESOH Issue Description	ALPHANUMERIC	18	Mandatory	envst_site_id
Estimate Assumption Description	Environmental Cost Estimate	ALPHANUMERIC	240	Mandatory	NA
Estimate Factor	Environmental Cost Estimate	ALPHANUMERIC	24	Optional	NA
Estimate Factor Value	Environmental Cost Estimate	NUMBER	18	Optional	NA
Estimated Contracts using Unobligated Balance	Environmental Liability Cost Information	NUMBER	16	Mandatory	NA
Estimated Expected Allocation Obligation Amount	Environmental Liability Cost Information	NUMBER	16	Mandatory	NA
Expected Allocation Projected Performed Percent	Environmental Liability Cost Information	NUMBER	2	Mandatory	NA
Facility Estimated Useful Life	Environmental Liability Cost Information	NUMBER	2	Mandatory	NA
Item Unique Identifier	ESOH Issue Description	ALPHANUMERIC	18	Mandatory	NA
Landfill Capacity UOM	Environmental Liability Cost Information	ALPHANUMERIC	2	Mandatory	NA
Landfill Capacity Used	Environmental Liability Cost Information	NUMBER	12	Mandatory	NA
Landfill Cell Open Date	Environmental Liability Cost Information	DATE	8	Mandatory	NA
Landfill Total Capacity	Environmental Liability Cost Information	NUMBER	12	Mandatory	NA
Landfill Used Capacity Recording Date	Environmental Liability Cost Information	DATE	8	Mandatory	NA

Data Element Synonym Name	Data Object	Data Type	Data Size	Required	KBCRS mapping
Liability Transaction Identifier	Environmental Liability Cost Information	ALPHANUMERIC	18	Mandatory	NA
Location Description	ESOH Issue Description	ALPHANUMERIC	240	Optional	NA
Location Directions	ESOH Issue Description	ALPHANUMERIC	240	Optional	NA
Location Geographic Dimension	ESOH Issue Description	ALPHANUMERIC	18	Mandatory	NA
Location Name	ESOH Issue Description	ALPHANUMERIC	80	Optional	NA
Non Current Environmental Liability Amount	Environmental Liability Cost Information, Environmental Liability Information	NUMBER	16	Mandatory	NA
Person Qualification Date	Environmental Cost Estimate	DATE	8	Mandatory	NA
Phase	Environmental Cost Estimate	ALPHANUMERIC	7	Mandatory	envstph_cd
Phase Period Actual End Date	Deployed ESOH Solution	DATE	8	Mandatory	envstph_end_ymdt
Phase Period Actual Start Date	Deployed ESOH Solution	DATE	8	Mandatory	envstph_bgn_ymdt
Phase Period Estimated End Date	Deployed ESOH Solution	DATE	8	Mandatory	envstph_est_end_ymdt
Phase Period Estimated Start Date	Deployed ESOH Solution	DATE	8	Mandatory	envstph_est_bgn_ymdt
Program Fund	Environmental Liability Cost Information	ALPHANUMERIC	24	Mandatory	fund_src_cd
Program Identifier	Environmental Liability Cost Information	ALPHANUMERIC	50	Mandatory	envst_ph_prog_cd
Project Completion Date	Deployed ESOH Solution	DATE	8	Optional	NA
Project Description Text	Deployed ESOH Solution	ALPHANUMERIC	200	Optional	NA
Project Name	Deployed ESOH Solution	ALPHANUMERIC	80	Optional	NA
Project Number	Deployed ESOH Solution	ALPHANUMERIC	20	Optional	NA
Project Start Date	Deployed ESOH Solution	DATE	8	Optional	NA
Project Total Cost Amount	Deployed ESOH Solution	NUMBER	16	Optional	NA
Project Type Code	Deployed ESOH Solution	ALPHANUMERIC	4	Optional	NA
Property Placed In Service Date	Environmental Liability Cost Information	DATE	8	Mandatory	NA
Qualification Type	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Qualified Person Name	Environmental Cost Estimate	ALPHANUMERIC	50	Mandatory	NA

Data Element Synonym Name	Data Object	Data Type	Data Size	Required	KBCRS mapping
Real Property Asset Unique Identifier	ESOH Issue Description	NUMBER	18	Mandatory	NA
RPA Description	ESOH Issue Description	ALPHANUMERIC	240	Mandatory	NA
RPA Heritage Asset Indicator	ESOH Issue Description	ALPHANUMERIC	1	Mandatory	NA
RPA Interest Type Code	ESOH Issue Description	ALPHANUMERIC	4	Mandatory	NA
RPA Name	ESOH Issue Description	ALPHANUMERIC	100	Mandatory	NA
RPA Type Code	ESOH Issue Description	ALPHANUMERIC	2	Mandatory	NA
Task	Environmental Cost Estimate	ALPHANUMERIC	24	Mandatory	NA
Task Cost Estimate Amount	Environmental Cost Estimate	NUMBER	16	Mandatory	NA
Task Cost Estimate Date	Environmental Cost Estimate	DATE	8	Mandatory	NA
Task Description	Environmental Cost Estimate	ALPHANUMERIC	240	Mandatory	NA
Total Environmental Liability Amount	Environmental Liability Cost Information, Environmental Liability Information	NUMBER	16	Mandatory	NA
Undelivered Orders Projected Percent	Environmental Liability Cost Information	NUMBER	2	Mandatory	NA
Unobligated Balance Projected Percent	Environmental Liability Cost Information	NUMBER	2	Mandatory	NA
Valuation Amount	ESOH Issue Description	NUMBER	16	Optional	NA
Valuation Date	ESOH Issue Description	DATE	8	Optional	NA
Valuation Type	ESOH Issue Description	ALPHANUMERIC	20	Optional	NA

Appendix D: Environmental Liabilities Operational Business Rules

Table 7: Environmental Liabilities Business Rules

No.	Business Rule	Old No.
1	Each environmental liability recognition on the financial statement must result from a past transaction or event.	1
2	Each environmental issue must be probable to be recognized as an environmental liability on a financial statement.	2
3	Each environmental issue must be measurable to be recognized as an environmental liability on a financial statement.	3
4	In the absence of information to generate a reasonable, reliable estimate for the environmental cleanup, disposal, or closure, the environmental liability must be the estimated cost of conducting a study.	4
5	Each environmental liability estimate reported on the financial statement must be estimated in current year dollars.	6
6	Each environmental liability must be estimated and reported regardless of whether or not it appears in a budget or has future funding identified.	8
7	Each environmental liability estimate must be revised when significant cost changes occur.	11
8	The supporting documentation for each environmental liability estimate must be captured, maintained, and readily available at the organizational level creating the estimate.	12
9	The supporting documentation for each environmental liability estimate must be in sufficient detail to reproduce the estimate.	13
10	The supporting documentation for each revision to an environmental liability cost estimate must be available at the origin of the estimate.	14
11	If a cost estimate for an environmental liability is revised, the reason for the change must be captured in the supporting documentation.	15
12	Documentation supporting an environmental liability estimate must be attested by management to be complete, available, and sufficient to replicate the estimate.	17
13	An environmental liability estimate must be attested by management to be technically accurate, complete, and reasonable	18
14	Each DoD Component must reconcile its environmental sites with asset records.	22
15	Each environmental liability estimate shall assume a "clean close" when associated with the closure or disposal of an asset until known factors dictate otherwise.	23
16	If the total environmental liability estimated costs are not intended to be recovered through user charges, then the total environmental liabilities estimated cost associated with General Property, Plant, and Equipment (PP&E) placed in service prior to October 1, 1997 must be recognized in the initial year the liability is recorded.	28
17	If the total environmental liability estimated costs are not intended to be recovered through user charges, then the total environmental liabilities estimated cost associated with Stewardship Property, Plant, and Equipment (PP&E) must be recognized when placed in service.	29
18	For General Property, Plant, and Equipment (PP&E) placed in service on or after October 1, 1997, recognition of the environmental liability must begin on the date the PP&E is placed into service.	33
19	For General Property, Plant, and Equipment (PP&E) placed in service on or after October 1, 1997, recognition of the environmental liability must continue in each annual period that operation continues.	34

No.	Business Rule	Old No.
20	For General Property, Plant, and Equipment (PP&E) placed in service on or after October 1, 1997, recognition of the environmental liability must be completed when the PP&E ceases operation.	35
21	Each environmental liability estimate must not include the cost of ongoing operations.	36

Appendix E: Environmental Liability Calculation

Tab A: Current liability calculation

Tab B: Liability calculation crosswalk between formula and logical data model

Tab C: Example environmental liability calculations

Tab A: Current Liability Calculation

The total liability for each activity line on Note 14 is identified and reported as two subsets (current and non-current) of the total liability. Current liabilities are the amounts owed on a liability that will have work performed during the 12 months beyond the financial statement date. The non-current liability is the remaining amount of the total liability.

To calculate the amounts of the liability for work that will be performed and accepted during the 12 months beyond the financial statement date, two main sets of estimates are required:

Estimate 1. An estimate of the delivery and acceptance from undelivered orders that are outstanding or expected during the 12-month period beyond the financial statement date. Otherwise stated, it is the estimate of work to be performed and accepted on existing contracts during the 12-month period.

Estimate 2. An estimate of the expected delivery and acceptance from obligations projected to be made during the 12-month period beyond the financial statement date. Otherwise stated, it is the estimate of work to be performed and accepted on new contracts.

The sum of the above two estimates is the current liability. To arrive at each of the above sets of estimates, accounting data, as well as projections based on work plans, are required. The table below summarizes the data required to calculate each of the estimates. For further elaboration on each line item in Table 8, refer to the list on the following page where each numbered sentence corresponds to the superscript number in the first column of the table.

Table 8 -Information Required for Calculating Current Liability

	Functional Description	Accounting Description	Other Financial Acronym	Formula
A ¹	Issued Contracts	Obligations		
B ²	Work Accepted & Paid For	Disbursement	AEP	
C ³	Work Accepted & NOT Paid For	Payable	AEU	
D ⁴	Work Remaining to be Performed	Undelivered Orders Outstanding	UOO	A - (B+C)
E ⁵	Beginning Unobligated Balance less contracts issued during period	Unobligated Balance		
F ⁶	Estimated value of contracts to be issued using unobligated balance (E)	Estimated obligations using unobligated balance(E)		
G ⁷	Anticipated funding from next fiscal year	Expected Allocation		
H ⁸	Estimated value of contracts to be issued using anticipated funding from next fiscal year (G)	Estimated obligations using expected allocations (G)		

The formulas below detail the calculations necessary to arrive at estimates 1 and 2 using the information presented in Table 8.

Estimate 1	Expected Delivery & Acceptance from Undelivered Orders Outstanding (work remaining to be performed)	Projected % of D to be Performed X D
Estimate 2	Expected Delivery & Acceptance from Projected Obligations (future contracts) at current cost	(Projected % of F to be Performed X F) + (Projected % of H to be Performed X H)

The current liability is the sum of the estimates...

Current Liability = Estimate 1+Estimate 2

In other words, estimate 1, the expected delivery and acceptance from undelivered orders, is equal to a projected percentage of work to be performed on existing contracts times the amount of work not yet performed on those contracts. Estimate 2, the expected delivery and acceptance from projected obligations, has two components: work to be performed from new contracts that are covered by unobligated balances from this period, and work from new contracts that will be covered by expected allocations in the next period. Estimate 2 is equal to the sum of the estimated amount of the unobligated balance to be expended in the 12-month period beyond the financial statement date and the estimated amount of expected allocations to be expended in the 12-month period.

In the formula, the factors in red text, *projected % of D to be performed*, *projected % of F to be performed*, and *projected % of H to be performed* are estimates made by program management based on program work plans. All of the other required information should be available from financial records.

This numbered list provides further elaboration on line items in Table 8 where the numbered sentences below relate to the superscript number in the first column of the table.

- 1) The amount of each issued contract or existing obligation.
- 2) Includes the amount of all work performed, accepted and paid for or otherwise stated the amount of disbursements that have been made on the contract. These amounts may also be referred to as Accrued Expenditures Paid (AEP).
- 3) This includes the amount of work performed and accepted but not paid for, or the payable on work performed. These amounts may also be referred to as Accrued Expenditures Unpaid (AEU).
- 4) This is the work that has not been performed on existing contracts. This amount is calculated by taking the amount of each issued contract (A) and subtracting the amount of work that has been performed on the contract. The amount of work that has been performed on the contract is calculated by adding the disbursements (B) and payables (C) on the contract. These amounts may also be referred to as Undelivered Orders Outstanding (UOO).
- 5) The unobligated balance is the difference between beginning unobligated balances and obligations that were made during the period. The beginning unobligated balance is equal to the allocation of budget authority plus transfers in less transfers out.

6) This is the estimated value of contracts to be issued using unobligated balances or line item E from the table.

7) This includes the allocations expected from the next fiscal year. This expectation maybe based on program work plans.

8) The estimated value of contracts to be issued using expected allocations or using line item G from the table.

Tab B: Liability calculation crosswalk between formula and environmental liabilities logical data model

Table 9 provides a crosswalk to help identify the attributes in the environmental liabilities logical data model entity SOLUTION-CURRENT-LIABILITY.

Table 9: Environmental Liabilities Logical Data Model Attributes Supporting Liability Calculation

SOLUTION-CURRENT-LIABILITY

Name	Text Description	Formula Crosswalk
Solution_Current_Liability_Estimated_Unobligated_Balance_Obligation_Amount	The estimated dollar value of the contracts that will be issued during the 12 months beyond the financial statement date, using the unobligated balance of the allocated funds for the same period.	F
Solution_Current_Liability_Unobligated_Balance_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts estimated to be issued during the 12 months beyond the financial statement date, using the unobligated balance of the allocated funds for the same period.	Projected % of F to be Performed
Solution_Current_Liability_Estimated_Expected_Allocation_Obligation_Amount	The estimated dollar value of contracts that will be issued during the 12 months beyond the financial statement date, using the expected allocation for the same period.	H
Solution_Current_Liability_Expected_Allocation_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery and acceptance of orders from contracts projected to be issued during the 12 months beyond the financial statement date, using the expected allocation for the same period.	Projected % of H to be Performed
Solution_Current_Liability_Undelivered_Orders_Projected_Percent_Quantity	The ratio used to derive the dollar value of the expected delivery & acceptance of orders, during the 12 months beyond the financial statement date, from the Undelivered Orders Outstanding (UOO) for the same period.	Projected % of D to be Performed

Tab C: Example environmental liabilities calculations

Scenarios can help us understand the environmental liability calculation. There are many nuances not readily evident. For clarity and as presented, the scenarios consider the phrase “cost-to-complete” to be the engineering estimate, in current year dollars, from a specified fiscal year start point to project completion.

The following series of scenarios will eliminate much confusion regarding some of these nuances.

Scenario Number 1

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a new DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete work in fiscal year FY07 and out is \$1,000K
 - The DERP site is new
 - There are no current contracts for work
 - There are no planned contracts in next 12 months
 - There are no plans to spend funds at this site in FY06

Application of facts to Environmental Liability Calculation

- A = \$0K
- B = 0
- C = \$0K
- D = \$0K
- E = \$0K
- F = \$0K
- G = \$0
- H = 0
- Estimate1 = \$0K
- Estimate 2 = \$0K

Results are:

Current Liability = \$0K
Non-Current Liability = \$1,000K = \$1000K
Total Liability = [Current Liability + Non-Current Liability] = \$1,000K

Today is
December 31, 2005

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1																
Contract # 2																
Contract # 3																

Current
Non-Current

Scenario Number 2

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete from fiscal year FY07 and out is \$1,000K
 - The budget authority on October 1, 2005 was \$150K
 - The (anticipated) budget authority on October 1, 2006 is \$25K
 - Contract 1
 - A contract was awarded on October 1, 2006 for \$100K
 - No work was planned or accomplished in 1st Qtr FY06
 - Expected work is \$20K planned for each of next five quarters: 2nd, 3rd, 4th, 1st, and 2nd
 - No planned (or envisioned) new contracts in next 12 months
- Application of facts to Environmental Liability Calculation
 - A (contract #1) = \$100K
 - B (for contract #1) = \$0K
 - C = \$0K
 - D (contract #1) = $100 - 0 = \$100K$
 - E = \$50K
 - F = 0
 - G = 0
 - H = 0
 - %D (for contract #1) = 80%
 - Estimate1 (for contract #1) = $(80\% * \$100K) = \$80K$
 - Estimate 2 = 0
- Results are:

Current Liability = \$80K

Non-Current Liability = $\$1,000K + (\$100K - \$80K) = \$1020K$

Total Liability = [Current Liability + Non-Current Liability] = \$1,100K

Today is
December 31, 2005

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1				20	20	20	20	20								

Current Non-Current

Scenario Number 3

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete from fiscal year FY07 and out is \$1,000K
 - The budget authority on October 1, 2006 was \$150K
 - The (anticipated) budget authority on October 1, 2007 is \$25K
 - Contract 1
 - A contract was awarded on October 1, 2006 for \$100K
 - No work was planned or accomplished in 1st Qtr FY06
 - Expected work is \$20K planned for each of next five quarters: 2nd, 3rd, 4th, 1st, and 2nd
 - Contract 2
 - A \$50K planned new contract in 3rd Qtr of FY 06
 - Expected work to be performed is \$50K planned for 3rd Qtr

Application of facts to Environmental Liability Calculation

- A (contract #1) = \$100K
- B (for contract #1) = \$0K
- C = \$0K
- D (contract #1) = $100 - 0 = \$100K$
- E = $\$150K - \$100K = \$50K$
- F = \$50K (this is contract #2)
- G = 0
- H = 0
- %D (for contract #1) = 80%
- %F (contract #2) = 100%
- %H (contract #3) = 0%
- Estimate1 (for contract #1) = $(80\% * \$100K) = \$80K$
- Estimate 2 (for contract #2) = $100\% * \$50K = 50K$

Results are:

Current Liability = \$130K
Non-Current Liability = $\$1,000K + (\$100K - \$80K) = \$1020K$
Total Liability = [Current Liability + Non-Current Liability] = \$1,150K

Today is
December 31, 2005

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1				20	20	20	20	20								
Contract # 2					50											

Current Non-Current

Scenario Number 4

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete from fiscal year FY07 and out is \$1,000K
 - The budget authority on October 1, 2006 was \$150K
 - The (anticipated) budget authority on October 1, 2007 is \$25K
 - Contract 1
 - A contract was awarded on October 1, 2006 for \$100K
 - No work was planned or accomplished in 1st Qtr FY06
 - Expected work is \$20K planned for each of next five quarters: 2nd, 3rd, 4th, 1st, and 2nd
 - Contract 2
 - A \$50K planned new contract in 3rd Qtr of FY 06
 - Expected work to be performed is \$50K planned for 3rd Qtr
 - Contract 3
 - A \$25K planned new contract (in 1st Qtr) of FY07
 - Expected work performed on this contract is beyond the next 12 months

Application of facts to Environmental Liability Calculation

- A (contract #1) = \$100K
- B (for contract #1) = \$0K
- C = \$0K
- D (contract #1) = 100 - 0 = \$100K
- E = \$150K - \$100K = \$50K
- F = \$50K (this is contract #2)
- G = \$25K
- H = \$25K
- %D (for contract #1) = 80%
- %F (contract #2) = 100%
- %H (contract #3) = 0%
- Estimate1 (for contract #1) = (80% * \$100K) = \$80K
- Estimate 2 (for contract #2) = 100% * \$50K = 50K
- Estimate 2 (for contract #3) = 0% * \$25K = \$0K

Results are:

Current Liability = \$130K
Non-Current Liability = \$1,000K + (\$100K - \$80K) = \$1020K
Total Liability = [Current Liability + Non-Current Liability] = \$1,150K

Today is
December 31, 2005

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1				20	20	20	20	20								
Contract # 2					50											
Contract # 3																

Current
Non-Current

Scenario Number 5

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete from fiscal year FY07 and out is \$1,000K
 - The budget authority on October 1, 2006 was \$150K
 - The (anticipated) budget authority on October 1, 2007 is \$25K
 - Contract 1
 - A contract was awarded on October 1, 2006 for \$100K
 - No work was planned or accomplished in 1st Qtr FY06
 - Expected work is \$20K planned for each of next five quarters: 2nd, 3rd, 4th, 1st, and 2nd
 - Contract 2
 - A \$50K planned new contract in 3rd Qtr of FY 06
 - Expected work to be performed is \$50K planned for 3rd Qtr
 - Contract 3
 - A \$25K planned new contract (in 1st Qtr) of FY07
 - Expected work performed in 1st Qtr of FY07 = 5K

Application of facts to Environmental Liability Calculation

- A (contract #1) = \$100K
- B (for contract #1) = \$0K
- C = \$0K
- D (contract #1) = $100 - 0 = \$100K$
- E = $\$150K - \$100K = \$50K$
- F = \$50K (this is contract #2)
- G = \$25K
- H = \$25K
- % D (for contract #1) = 80%
- % F (contract #2) = 100%
- % H (contract #3) = 20%
- Estimate1 (for contract #1) = $(80\% * \$100K) = \$80K$
- Estimate 2 (for contract #2) = $100\% * \$50K = 50K$
- Estimate 2 (for contract #3) = $25\% * \$25K = \$5K$

Results are:

Current Liability = \$135K
Non-Current Liability = $\$1,000K + \$20K - 5K = \$1015K$
Total Liability = [Current Liability + Non-Current Liability] = \$1,150K

Today is
December 31, 2005

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1				20	20	20	20	20								
Contract # 2					50											
Contract # 3							5									

Current
Non-Current

Scenario Number 6

- The fiscal year is FY06 and we want to calculate the environmental liability associated with a DERP site. For clarity and demonstration purposes, other related variables include:
 - Today's date is December 31, 2005
 - The estimated cost to complete from fiscal year FY07 and out is \$1,000K
 - The budget authority on October 1, 2006 was \$150K
 - The (anticipated) budget authority on October 1, 2007 is \$25K
 - Contract 1
 - A \$100K contract was awarded 1 July 2005
 - \$10K Performed in FY 05
 - \$10K Performed in 1st Qtr FY 06
 - Expected performance of \$10K per Qtr thereafter
 - Contract 2
 - A contract was awarded on October 1, 2006 for \$100K
 - No work was planned or accomplished in 1st Qtr FY06
 - Expected work is \$20K planned for each of next five quarters: 2nd, 3rd, 4th, 1st, and 2nd
 - Contract 3
 - A \$50K planned new contract in 3rd Qtr of FY 06
 - Expected work to be performed is \$50K planned for 3rd Qtr

Application of facts to Environmental Liability Calculation

- A (for contract #1) = \$100K, A (for contract #2) = \$100K
- B (for contract #1) = \$20K B (for contract #2) = 0
- C = \$0K
- D (contract #1) = $100 - 20 = 80K$ ∴ D (contract #2) = $100 - 0 = \$100K$
- E = $\$150K - \$100K = \$50K$
- F = \$50K (this is contract #3)
- G = \$25K (this is not used)
- H = 0
- %D (for contract #1) = 50% ∴ %D (for contract #2) = 80%
- Estimate1 (for contract #1) = $(50\% * \$80K) = \$40K$
- Estimate1 (for contract #2) = $(80\% * \$100K) = \$80K$
- Estimate 2 = $(100\% * \$50K) + 0 = \$50K$

Results are:

Current Liability = \$170K
Non-Current Liability = \$1,000K + \$60K = \$1060K
Total Liability = [Current Liability + Non-Current Liability] = \$1,230K

Contracts	FY 2005		FY 2006				FY 2007				FY 2008				FY 2009	
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Contract # 1		10	10	10	10	10	10	10	10	10	10					
Contract # 2				20	20	20	20	20								
Contract # 3						50										

Today is
December 31, 2005

Current

Non-Current

Scenario Number 7

This scenario displays by reporting period an example of a systematic environmental recognition based on capacity

- ABC Landfill opens in 2004 and operates on a cell basis, opening one cell at a time
- Total landfill area – 150 acres
- Initial expected usable landfill area – 100 acres/33 cells
- Initial estimated capacity based on expected usable landfill area – 4.5 million cubic yards (capacity per cell = 136,364 cubic yards)

- Landfill usage:

	<u>Year</u>	<u>Cubic Yards</u>	<u>Cumulative Use</u>
–	2004	90,000	90,000
–	2005	120,000	210,000
–	2006	135,000	345,000

- In 2005, the entity opened an area of the landfill that was determined to be unusable, and estimated capacity reduced by approximately 5 percent to 4,275,000 cubic yards and 31 cells, as of December 31, 2005
- Estimates are based on current costs in 2004, adjusted using the state-provided inflation rate of 1.5% in 2005 and 1.85% in 2006
- Estimated total current costs for closure and post-closure care are as follows:
 - 2004 = \$9,775,000
 - 2005 = \$9,845,500
 - 2006 = \$10,027,666

- The following formula is used to calculate the amount of the liability to be recognized in the current period

$$(a * b/c) - d = e$$

a = Estimated total current cost

b = Cumulative capacity used

c = Total estimated capacity

d = Amount previously recognized

e = Cleanup expense recognized in the current period

2004 Reporting

Current period recognized liability is \$195,500;

Unrecognized = \$9,775,000 – \$195,500

$$\frac{\$9,775,000 * 90,000}{4,500,000} = \$195,500$$

2005 Reporting

Current period recognized liability is \$ 288,139;

Unrecognized = \$9,845,500 – (\$195,500 + \$288,139)

$$\frac{\$9,845,500 * 210,000}{4,275,000} - \$195,500 = \$288,139$$

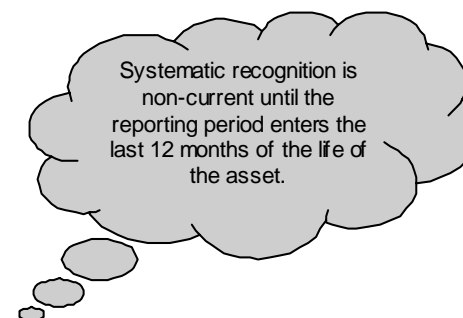
2006 Reporting

Current period recognized liability is \$ 325,611;

Unrecognized = \$10,027,666 – (\$325,611 + \$288,139 + \$195,500)

$$\frac{\$10,027,666 * 345,000}{4,275,000} - \$483,639 = \$325,611$$

Reporting Period	Recognized Non-Current Amount (\$K)	Unrecognized Amount (\$K)
FY 2007		
FY 2006	\$325.61	\$9,218.42
FY 2005	\$288.14	\$9,361.86
FY 2004	\$195.50	\$9,579.50



Appendix F: References

Management Guidance for the Defense Environmental Restoration Program,
September 2001

Department of Defense, Financial Management Regulation Vol. 4, Accounting
Policy and Procedures, Chapter 13: Environmental and Non-environmental
Liabilities (Washington, D.C., October 2005)

Guidance for Recognizing, Measuring, and Reporting Environmental Liabilities Not
Eligible for Defense Environmental Restoration Funding, issued by ODUSD(I&E)
on November 15, 2005.

Appendix G: List of Acronyms

Acronym	Represents
Ab	Burn area
AUID	Allocation unique identifier
BEA	Business Enterprise Architecture
BEI	Business Enterprise Integration
BETC	Business event type code
BPM	Business process modeling
BPMN	Business process modeling notation
BPR	Business Process Reengineering
BZ	Buffer zone
CBMA	Core business mission area
CF	Contaminated fill
CIP	Construction-in-Progress
CLIN	Contract line item number
DERP	Defense Environmental Restoration Program
EL	Environmental liabilities
ESOH	Environment, Safety and Occupational Health
ETP	Enterprise Transition Plan
FAR	Federal Acquisition Regulation
FK	Foreign key
FMR	Financial Management Regulation
FR	Firing range
GAO	General Accounting Office
IG	Inspector General
IT	Information Technology
LAT	Latitude
LONG	Longitude
NPL	National Priority List
OPTEMPO	Operating/Operations Tempo
OUID	Organization unique identifier
PK	Primary key
PP&E	Property, plant & equipment
RCRA	Resource Conservation & Recovery Act of 1976

Acronym	Represents
RPUID	Real property unique identifier
SCOR	Supply Chain Operations Reference model
UOO	Undelivered orders outstanding
VV&A	Verification, validation and accreditation
WIP	Work in Progress